



A Great Hometown...Let Us Show You!



Comprehensive Annual Budget

Fiscal Year 2011 - 2012



WELLINGTON, FLORIDA

Vision

A Great Hometown

Great Neighborhoods

Great Schools

Great Parks

Mission

**To provide high quality
services that create economic, environmental
and social sustainability
for residents**

Goals

**Neighborhood Renaissance
Respecting the Environment
Protecting our Investment
Economic Development
Responsive Government**

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ELECTED OFFICIALS



Darell Bowen
Mayor



Matt Willhite
Vice Mayor



Dr. Carmine A. Priore
Mayor pro tem



Howard K. Coates, Jr.
Councilman



Anne Gerwig
Councilwoman

SENIOR LEADERSHIP TEAM



Paul Schofield
City Manager



John Bonde
Deputy City Manager



Francine L. Ramaglia, CPA
Assistant City Manager



Jim Barnes
Director of Operations



Awilda Rodriguez
City Clerk



Mireya P. McIlveen, CPA
***Director of Financial
Management & Budget***



Jeffrey S. Kurtz, Esq.
City Attorney

We would like to express our appreciation to all the Department Directors and Managers, the OFMB Staff and the various staff members of other departments for their exceptional contributions.

HISTORY

In 1951, C. Oliver Wellington, a successful accountant in New York, made a decision to purchase investment property in South Florida. Following the recommendations of Arthur William “Bink” Glisson, several tracts of land were assembled and purchased. Mr. Wellington then hired Bink Glisson to oversee the property that was soon to become known as the Flying Cow (Charles Oliver Wellington) Ranch.

Because the land was frequently water-logged, in 1953 the State of Florida created the Acme Improvement District to provide drainage for flood control and to make the land suitable for agricultural purposes. Parcels of land were either sold or leased to farmers for a period of time. There once were over 2,000 acres of strawberry fields in the area, laying claim to the world’s largest patch of strawberries. In addition, it was discovered that citrus groves thrived in the area.

Prior to incorporation the District served as the local government providing the majority of community services



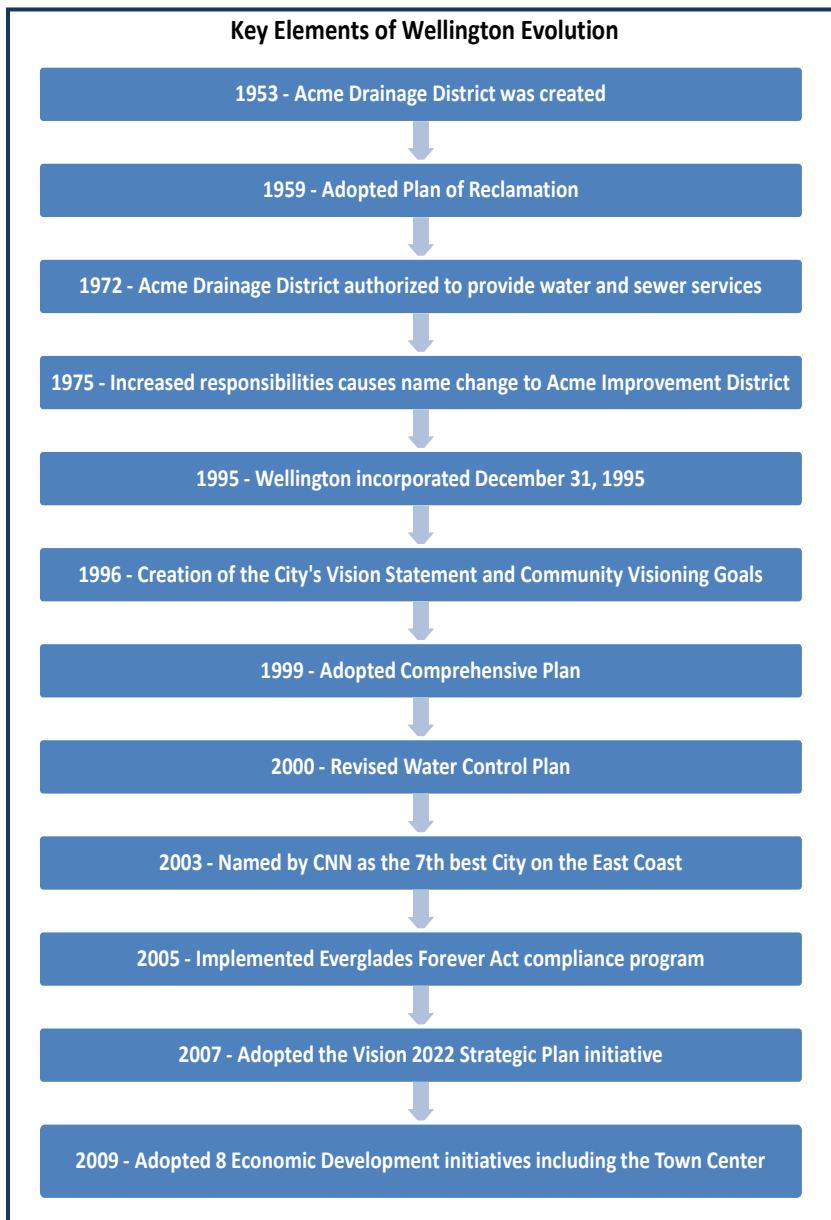
C. Oliver Wellington

and facilities including water and sewer, storm water drainage, roadways, street lighting and parks and recreation facilities. Palm Beach County provided law enforcement, fire rescue, roadways and planning, zoning and building functions.

Mr. Wellington was the first Chairman of the Acme Drainage District and served until his death in 1959. Bink Glisson also served as the Acme Drainage District’s first employee and general manager. Carrying on as the District Chairman until he retired in 1984 was C. Oliver Wellington’s son, Roger.

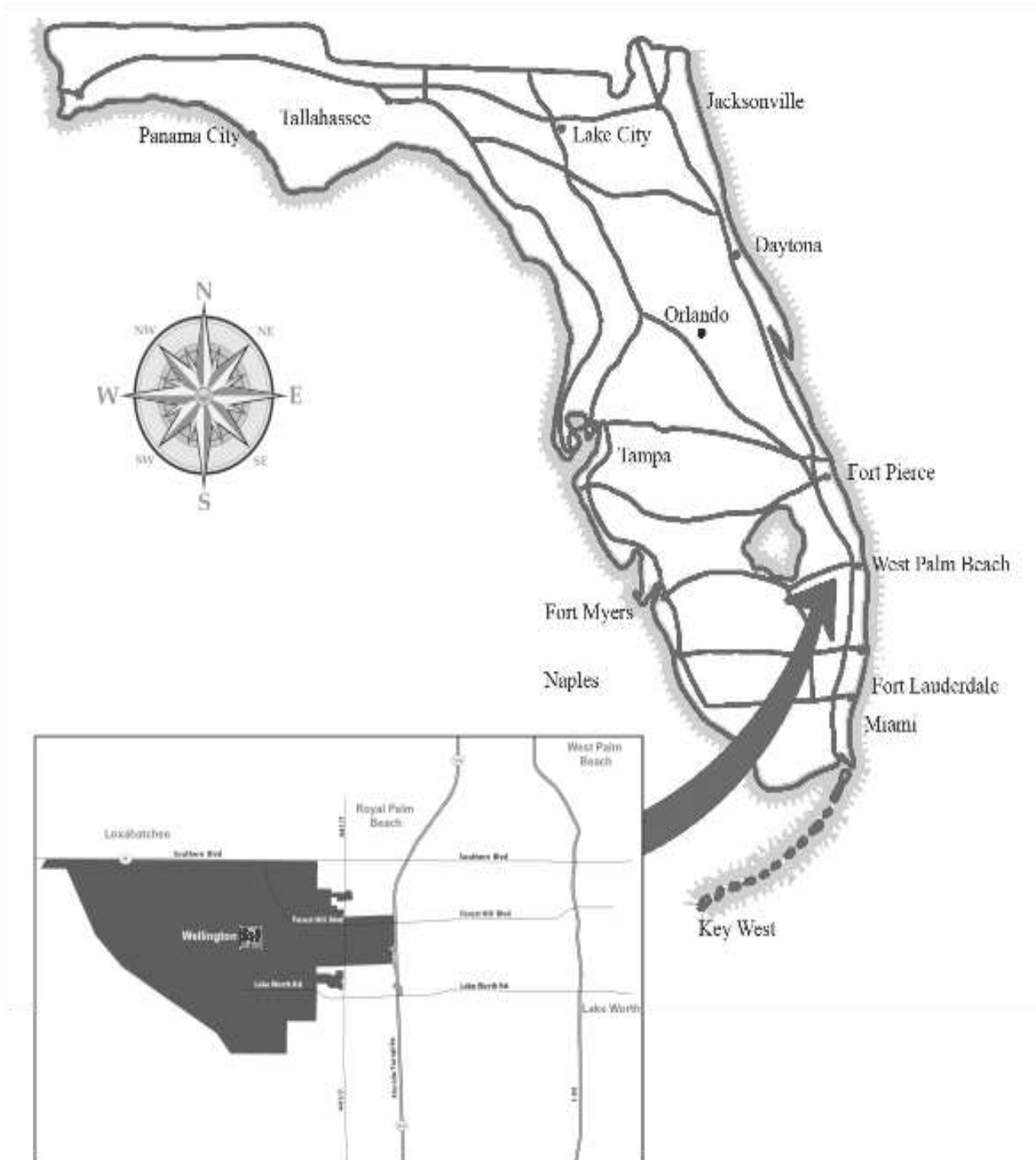
The Village of Wellington Charter was established by House Bill 1439 on May 11, 1995. Incorporation became effective on December 31, 1995 and operations commenced on March 28, 1996. The City now provides municipal services previously provided by the County (with the exception of fire rescue and library facilities) and the Acme District has become a dependent district of Wellington. Because of the breadth of services it already provided to residents, the District formed the backbone of the newly incorporated municipality.

Key Elements of Wellington Evolution



LOCATION

Wellington, Florida, is located in South Florida and Western Palm Beach County. It is located twelve miles west of the Atlantic Ocean, southeast of Lake Okeechobee. Palm Beach County is bordered on the south by Broward County, on the west by Hendry County and to the north by Martin County.



DEMOGRAPHICS

WELLINGTON AT A GLANCE			
Date of Incorporation		December 31, 1995	
Date Operational as Municipality		March 28, 1996	
Form of Government		Council/ Manager	
Area		45.24 Square Miles	
Total Fiscal Year 2012 Budget		\$73.9 Million	
Taxable Property Valuation		\$5.37 Billion	
WELLINGTON DEMOGRAPHICS			
Population		Service Statistics	
2008	55,076	Surface Water	
2009	55,010	Acreage of Lakes (Public)	362.45
2010	56,508	Miles of canals	91.4
2012 (projected)	57,644	Operating Pump Stations	7
2018 (projected)	61,190		
<i>Source: BEBR & 2010 Census</i>		Solid Waste Collection	
Resident Statistics		Curbside Accounts	20,114
Median Age	39.9	Containerized Accounts	2,138
Average Household Size	2.87		
Average Taxable Value - SF	\$200,000	Streets & Sidewalks	
Racial Composition		Miles of Paved Streets (public/private)	
Caucasian & Other Races	80.0%	Centerline Miles:	
Hispanic or Latino	19.4%	Within Wellington	284.15
African American	10.4%	Maintained by Wellington	146.17
Asian	3.8%	Miles of Unpaved Roads:	22.03
		Within Wellington	33.24
		Maintained by Wellington	29.54
Land Usage		Miles of Bike/Pedestrian paths	147
Residential	24.89 sq mi	Miles of sidewalks	147.39
Commercial	3.85 sq mi	Miles of bridle paths	64.76 Public/ 31.97 Private
Industrial	0.19 sq mi		
Recreational/Open Space/STA	12.01 sq mi	Utilities	
Community Facilities	0.22 sq mi	Active Accounts as of April, 2011	
Major Roads	1.28 sq mi	Water	19,273
Major Water	2.80 sq mi	Sewer	17,555
Economic Environment			
Business Licenses		Public Safety	
2007	4,418	Police Protection	
2008	4,163	Sworn Police Officers	61
2009	3,831	Civilian Employees	5
2010	4,289	Crossing Guards (PT Civilian)	68
2011	4,440	Total	134
Bond Ratings		Fire Rescue	
Moody's	Aa3	Suppression Units	9
Fitch	AA+	Early Response Stabilization Units	4
		Fire Stations	4
Per Capita Governmental Debt	\$284	Employees	71

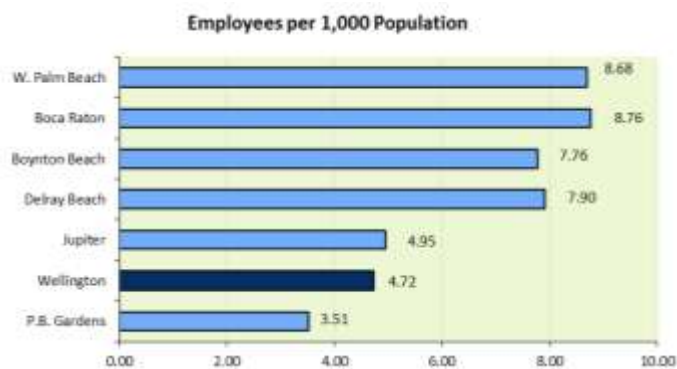
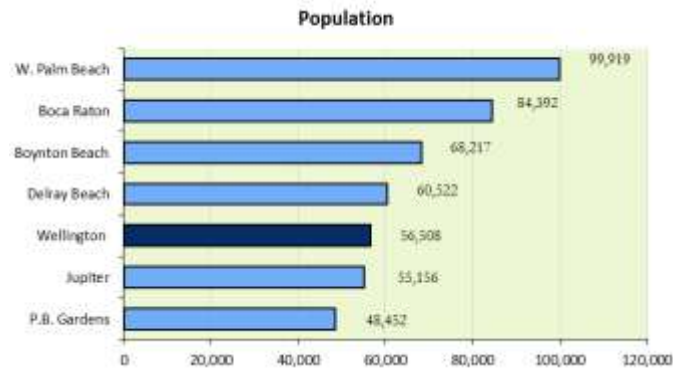
RECREATIONAL FACILITIES AND AMENITIES

Wellington provides residents with a wide range of high-quality recreational facilities, programs and services. The department provides over one hundred programs offered to residents of all ages. The following chart is an overview of the facilities currently provided by category of park.

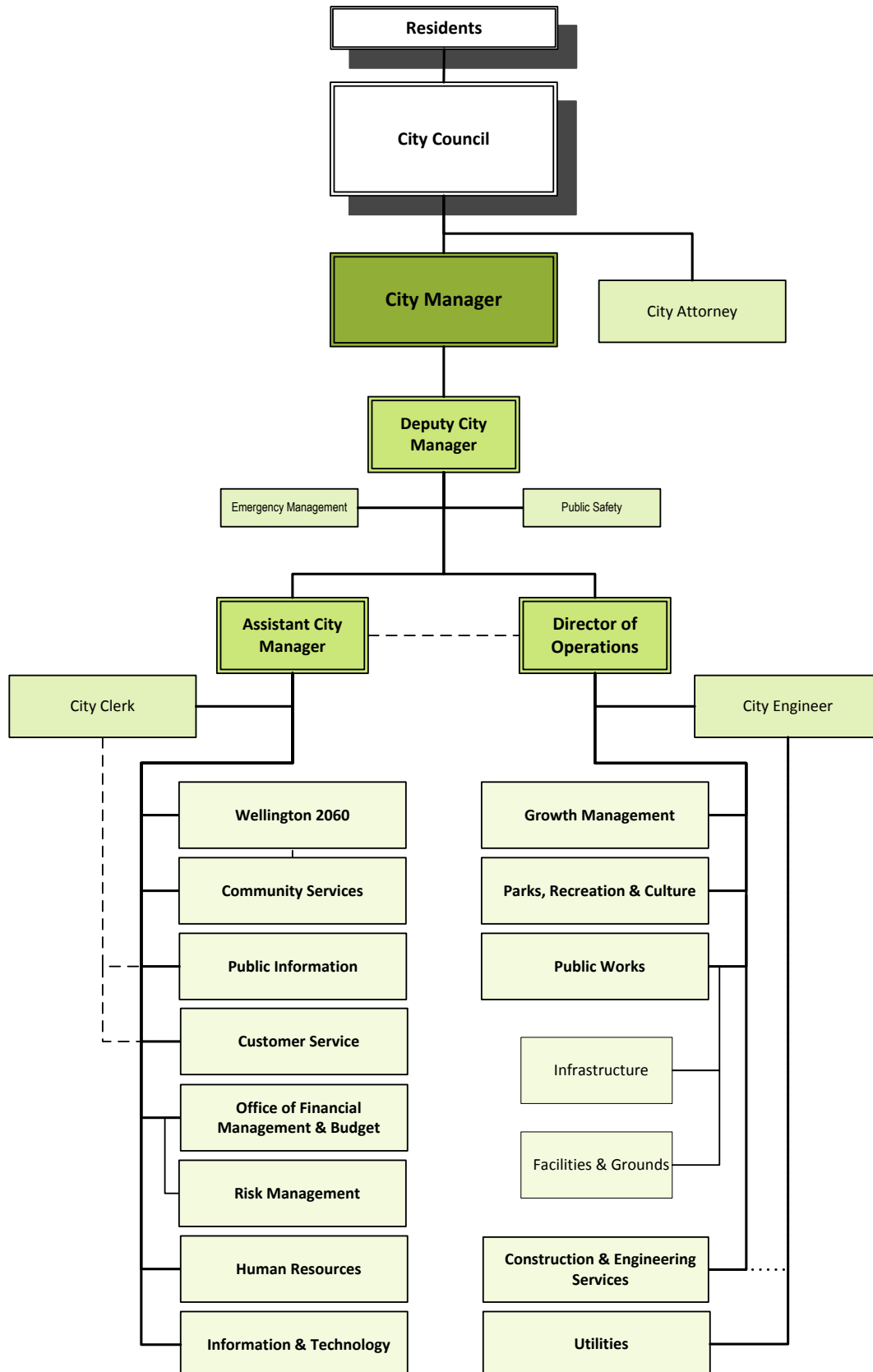
NEIGHBORHOOD PARKS		
Park Facility	Location	Park Description
Aero Club Park	Aero Club Drive, Aero Club	Greenspace
Amesbury Park	2100 Amesbury Circle, Greenview Shores 2	1 Pavilion, 1 Play Structure
Azure Avenue Park	949 Azure Avenue, Sugar Pond Manor	2 Pavilions, 1 Basketball Court, 1 Pirate Themed Tot Lot, Swingsets
Berkshire Park (Tot Lot)	12181 Old Country Road, Pinewood East 2	1 Play Structure, 1 Swing Set
Block Island Park	1250 Block Island Road, Lakeside Shores	3 Play Structures, 1 Swing Set
Brampton Cove Park	13446 Northumberland Circle, Greenview Shores 1	1 Pavilion, 1 Play Structure, 2 Swing Sets
Dorchester Place Park	1679 Dorchester Place, Greenview Shores 2	1 Pavilion, 1 Play Structure, 1 Swing Set
Essex Park No. 1	1250 Essex Drive, South Shore 1	1 Play Structure
Farmington Circle Park	1752 Farmington Circle, Greenview Shores 2	1 Pavilion, 1 Basketball Court, 1 Play Structure
Field of Dreams Park	12800 Peconic Court, South Shore	1 Play Structure, 1 Basketball Court
Forest Hill - No. 1 Boat Ramp	12500 Forest Hill Boulevard	1 Pavilion, 1 Boat Ramp
Foresteria Avenue Park	900 Foresteria Avenue, Sugar Pond Manor	1 Pavilion, 1 Basketball Court, 1 Play Structure
Greenbriar Park: Dog Park	2975 Greenbriar Boulevard	2 Acres Fenced Dog Park, 4 Volleyball Courts, 1 Play Structure
Margate Place Park	12771 Bucklan Street, Greenview Shores 2	1 Gazebo, Basketball Court, 1 Play Structure
Mystic Way Park	12201 Mystic Way, South Shore 4	1 Play Structure
Primrose Lane Park	1620 Primrose Lane, Sugar Pond Manor	1 Play Structure, 1 Swing Set
Staimford Circle Park	13599 Staimford Drive, Greenview Shores 2	1 Pavilion, 1 Play Structure
Summerwood Circle Park	1073 Summerwood Circle, Eastwood 3	1 Pavilion, 1 Play Structure
Yarmouth Park	2668 Yarmouth Drive, Greenview Shores 2	Miscellaneous Playground Equipment, Practice Baseball Field
Scott's Place	Entrance to City Hall, 12300 Forest Hill Blvd.	Barrier Free playground made possible by the Williamson family in honor of their son, Scott
COMMUNITY PARKS		
Park Facility	Location	Park Description
Wellington Green Park	2175 Wellington Green Drive	PUD Practice Fields
Wellington Rotary Peace Park	Intersection of Royal Fern Drive and Birkdale Drive	Rotary Peace Pole Surrounded by Flags and Benches
Tiger Shark Cove	13800 Greenbriar Boulevard, Greenview Shores 2	4 Softball Fields, 1 Concession/Restroom, Leather's Playground, 1 Large Pavilion with Restrooms
Olympia Park	Pierson Road, Olympia	7 Baseball Fields, Batting Cages, Concession Stands, 2 Restrooms, Track Basketball Courts, Tennis Courts
Village Park	11700 Pierson Road	1 Skate Park, 2 Gyms, 4 Multipurpose Classrooms, 1 Game Room, 9 Soccer Fields, 2 Hockey Rinks, 4 Baseball Fields, 1 Playground 3 Multi Purpose Fields, 4 Football Fields, 1 Practice Field, 4 Pavilions and asphalt trail with exercise stations.
Wellington Community Center	12165 West Forest Hill Boulevard	Tennis Center, Aquatics Complex, Scott's Place & Amphitheater Multipurpose Rooms, Catering kitchens, 16 Har-Tru Courts and ProShop, 2 Bocce Courts, Pool, Kiddie Waterplay Area, Water Slides, Picnic Area, Locker Rooms, Gazebo, Assorted Horse and Climbing Related Activities
Wellington Community Park	3401 South Shore Boulevard, Southfields	Boys and Girls Club, 6 Baseball Fields, 2 Basketball Courts, 1 Play Structure, 1 Swing Set, 1 Picnic Shelter
Veterans Memorial	Intersection of South Shore and Forest Hill Blvd.	Memorial Fountain and Benches Surrounded by Flags
Marjory Stoneman Douglas Everglades Habitat (Section 24)	3491 Flying Cow Road	365 acre water storage area with nature trails and learning centers
Patriot Memorial	Entrance of City Hall, 12300 Forest Hill Blvd.	Memorial to the September 11, 2001 attack on the World Trade Center incorporating an eternal flame, a piece of steel recovered from the World Trade Center, pergolas, benches, Cypress trees, and a flag pole

TOP SEVEN CITY COMPARISON

The following charts compare tax revenues, governmental expenditures and full time employees to the population for Wellington and six similar cities in Palm Beach County using data from the 2010/2011 budget year. Wellington has the lowest per capita ad valorem revenue and expenditure rates, and a low employee count per resident ratio.



WELLINGTON ORGANIZATION CHART



HOW TO USE THE BUDGET DOCUMENT

The budget presentation is intended to be a policy document, a financial plan, an operations guide and a communications device. The purpose of this section is to provide the reader with a guide to the document's contents: where and how to find the information and how to understand or use the information. The budget document has been prepared in a summary format intended to be easily understood by the general public. The capital plan and a Budget in Brief are available as separate documents on the city website www.wellingtonfl.gov.

The following describes each of the major sections in this document:



INTRODUCTION

Contains the Vision and Mission statements; the Table of Contents; Elected Officials and Senior Leadership Team; an introductory Letter to Council and residents; a history and map of locations; Demographics which lists general facts and figures for Wellington; a How-To-Use guide for this document; and both a summary of ad valorem taxes and millage rates for all municipalities within Palm Beach County including sister city comparisons.

EXECUTIVE SUMMARY

Describes where the city has been and where it is going in the upcoming year. It provides a broad perspective of services provided, discusses taxes, millage rates, changes in operations, a brief presentation of the budget, future concerns and the focus and direction of the budget year. The Economic Outlook portion of this section provides information and data used in compiling the FY 2012 budget.

VISION AND PLANNING

Presents the vision and mission and illustrates the relationship of the vision to the planning and goal setting process. City goals, Service Business Hierarchy and the process for incorporating planning in the budget process are described.

BUDGET OVERVIEW

This section presents an overview of the fiscal year 2012 budget for all funds, the budget calendar and budget process for fiscal year 2012 budget preparation. Describes sources of funds or revenue use of funds or expenditures; forecasts of future impacts to the budget, and presents changes in fund balances. This section contains not only narrative but also many comparative tables, charts and graphs to make the information more readily understandable. Analyses of financial performance are included.

ORGANIZATION AND DEPARTMENT SUMMARIES

Presents an overview of Wellington's organization including overall staffing, personnel changes and funding. Each department is summarized including an organization chart, department goals and

objectives, the budget by division and selected performance measures. The department summaries section is ordered by division summaries and includes:

Function – The primary role or services performed by each divisional unit

Wellington Goals – The city goals that are the focus of the department business plan and supported by the department's activities

Core Objectives – Achievable short term targets reflecting how the department/division performs its basic services

Performance Measures & Standards - Metrics or accomplishments that indicate the department's success in achieving goals and completing action plans

FY 2011 To Date Accomplishments - Significant accomplishments for the prior and current fiscal year

FY 2012 Action Plans - Short term priority actions or projects that are included in the department budget

FY 2012 Budget Changes & Issues – Significant changes to the departmental budget or considerations that impacted FY 2011 budget decisions

Budget Summary – A comparison of actual and budgeted expenditures by type for fiscal years 2007 to 2011

FY 2012 Positions – Details the position count for the department and divisions

Performance Results – Results and targets for key department measures in fiscal years 2007 through 2010



CAPITAL IMPROVEMENT PLAN

Describes the capital planning process and Wellington's five-year capital plan for construction projects and maintenance programs over \$25,000. Each project is presented in the project description section and projections for the cost of fixed asset replacement is included.

APPENDICES

Contains Budget Resolutions, Accounting and Financial Policies, Description of Funds and Budget Summaries by Fund.

GLOSSARY AND INDEX

Contains a Glossary of Frequently Used Terms, an Index and a List of Acronyms used throughout the budget document.

We sincerely hope this "how-to" has aided in finding and understanding information contained in Wellington's budget document. If any point is unclear or if additional information is desired, please call the Budget Office at (561) 791-4000. Should the same requests repeatedly occur, we will endeavor to incorporate clarification in next year's budget document.

This document is also located on the Wellington website, www.wellingtonfl.gov. A copy of the document can also be obtained on a CD by calling the Budget Office.



The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to Wellington for its annual budget for the fiscal year beginning October 1, 2010.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communication device. Wellington also received special recognition during this award cycle for the document meeting the criteria as an Outstanding Policy Document and an Outstanding Communications Device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for an award in 2012.

Council

Darell Bowen, Mayor
Matt Willhite, Vice Mayor
Dr. Carmine A. Priore, Mayor pro tem
Howard K. Coates, Jr., Councilman
Anne Gerwig, Councilwoman

Manager
Paul Schofield

To the Council and Residents of Wellington:

I am pleased to present to you the Annual Budget for Fiscal Year 2011-2012. This document represents Wellington's action plan to meet the needs of our residents today while also ensuring responsive and responsible government to face the challenges of tomorrow.

The theme of this budget is **"Back to Basics."** Our goal is to conserve tax dollars by focusing on the maintenance of services and facilities while also prudently planning for the future. This includes maintaining infrastructure systems, completing capital improvement projects and investing in transitional neighborhoods. The decision to approve capital projects is based on five criteria:

1. Preservation of long-term assets
2. Reduction of operating costs
3. Preservation and protection of public infrastructure and/or utilities
4. Preservation of property values and/or creation of jobs, and
5. Regulatory and/or contractual obligations

More than \$49 million in capital projects are currently underway with \$10.3 million approved in Fiscal Year 2011-2012. These projects will ultimately serve to attract private and public sector investments, sustain ongoing economic development efforts while also increasing job opportunities.

Planning for long-term sustainability remains a focus of our Wellington 2060 vision. The redevelopment of strategic residential communities and commercial centers are being planned to meet the future needs of Wellington residents. Another integral focus of Wellington 2060 is the creation of a Medical Arts District. This District will play a major role in creating family-sustaining employment opportunities in the near future.

In addition to infrastructure needs, Wellington staff recognizes that protecting our residents and our investment during times of natural disasters is critical. In Fiscal Year 2011-2012, many of the capital projects approved for funding could potentially mitigate the impact of future disasters whether the projects are road, utility, facility or flood control in nature. To offset the costs of future projects, Wellington continues to apply for grant funds from local, state and

federal resources. Over \$4.25 million in grant funds were applied for in Fiscal Year 2010-2011 for mitigation-related purposes.

As Wellington moves forward with capital projects, the completion of other projects should be celebrated as well. Our LEED Certified City Hall, located in the heart of Wellington's Town Center along Forest Hill Boulevard, now serves as the centralized operational center providing our residents streamlined customer service. Wellington has realized savings by consolidating its operations and reducing energy needs, allowing us to reinvest those savings into future projects and programming for residents.

This past year also saw the completion of the Forest Hill Boulevard project that has provided our residents and visitors a safe and beautiful entryway into the city. This \$8.5 million project, consisting of the milling, resurfacing, and beautification of Forest Hill Boulevard, was funded with more than \$5 million in American Recovery and Reinvestment Act (ARRA) funds.

While Wellington is facing the challenges of difficult economic times, Fiscal Year 2011 has provided some positive signs that the national and local economies may be on a path toward economic recovery. Wellington is experiencing a slight increase in new home construction and saw unemployment levels drop during the first half of 2011. New businesses are opening their doors in Wellington while others are reinvesting into their current operations. Despite these positive signs, economic growth is expected to remain weak as a result of negative economic trends such as high fuel prices, low consumer confidence levels, limited access to credit and a large number of foreclosures in the marketplace. Wellington will face these challenges as it has in the past while continuing to provide high levels of service to all of its stakeholders.

Sincerely,

A handwritten signature in black ink, appearing to read "Paul Schofield". The signature is written in a cursive, flowing style.

Paul Schofield
City Manager



Executive Summary

EXECUTIVE SUMMARY

Wellington adopts its annual budget in September after two public hearings are held for input from residents. The adopted budget is a balance of revenues and expenditures, prepared according to Florida Statutes and Generally Accepted Accounting Principles. Budget development results from strategic planning that supports the mission, vision and council initiatives. This section provides a summary of Wellington's budget position and the main drivers behind this year's budget development and adoption.

FISCAL YEAR 2011-12 COMPREHENSIVE ANNUAL BUDGET

	Total Governmental Funds	Total Enterprise Funds	FY 2012 Total
Revenues			
Ad Valorem Taxes	\$12,763,314		\$12,763,314
Non Ad Valorem Assessments - Drainage	4,893,450	3,470,166	8,363,616
Utility Taxes	3,438,000		3,438,000
Franchise Fees	3,150,000	200,000	3,350,000
Local Communication Service Tax	2,750,000		2,750,000
Intergovernmental Revenue	5,875,000	100,000	5,975,000
Licenses & Permits	2,157,500		2,157,500
Charges for Services	1,997,565	16,241,000	18,238,565
Interest Income	437,125	362,500	799,625
Miscellaneous Revenues	1,221,200	174,000	1,395,200
Impact Fees	350,000		350,000
Capacity Fees and Restricted Interest Income	-	125,000	125,000
Total Revenues Before Transfers	\$39,033,154	\$20,672,666	\$59,705,820
Transfers In	10,492,450		10,492,450
Total Revenues and Transfers In	\$49,525,604	\$20,672,666	\$70,198,270
Net Appropriation of Operating Reserves	1,189,009	2,544,884	3,733,893
Total Revenues & Other Financing Sources	\$50,714,613	\$23,217,550	\$73,932,163
Expenditures			
General Government	\$9,164,651		\$9,164,651
Public Safety	7,492,054		7,492,054
Emergency Operations	29,400		29,400
Economic Environment	1,558,377		1,558,377
Physical Environment	12,679,346	12,000,061	24,679,407
Transportation	1,603,576		1,603,576
Culture & Recreation	3,170,308		3,170,308
Capital Outlay	5,210,941	6,350,222	11,561,163
Debt Service	1,958,700	2,899,700	4,858,400
Non-departmental	651,260	42,000	693,260
Total Expenditures Before Transfers	\$43,518,613	\$21,291,983	\$64,810,596
Transfers Out	8,942,450	1,925,567	10,868,017
Total Expenditures and Transfers Out	\$52,461,063	\$23,217,550	\$75,678,613
Net Use of Assigned Reserves	(1,746,450)		(1,746,450)
Total Expenditures, Transfers & Net Reserves	\$50,714,613	\$23,217,550	\$73,932,163

Notes: 1) the above totals exclude any interfund transfers between the General Fund and the Public Safety & Emergency Operations subfunds; 2) Governmental Funds include the General, Special Revenue, Capital Funds; and Debt Fund; 3) Enterprise Funds include Water/Wastewater and Solid Waste Funds

BUDGET INITIATIVES

A critical component of the budget process is forecasting short and long term revenues, expenditures and capital needs with consideration for economic and legislative changes. Forecasts have indicated slow local growth, and tax reform was anticipated for several years. In order to meet these challenges, council and management have identified key initiatives that are expected to impact budgets. The following initiatives are the focus of FY 2012 budget development and impact the programs described later. See Vision and Planning section for detailed information on programs listed below:



- ***Neighborhood Renaissance*** - creating and encouraging renewal, prosperity and stabilization of property values.
 - Code Compliance and Nuisance Abatement
 - Neighborhood Stabilization and Beautification Programs
 - Wayfinding and Entryway Signage
- ***Economic Development*** – promoting business education, and enhancing the standard of living.
 - Creation of a Medical Arts District and Mixed Use Development District
 - Development of a Business Incubator
 - Equestrian Master Planning
- ***Protecting our Investment*** – focusing on maintaining and improving long-term resources, while enhancing safety and addressing emergency needs.
 - Infrastructure and Public Facility Maintenance Programs
 - Drainage and Flood Control Improvement Programs
 - Swale Maintenance Program
- ***Responsive Government*** – connecting as a government that is responsive to the public; pursuing policies that are accountable to the stakeholders.
 - Transparency
 - Document Management Project
- ***Respecting the Environment*** - developing eco-advanced processes which aim to provide affordable, clean, energy-saving alternatives for today's residences and businesses; continually looking for ways to reduce the environmental impact of operations to have a minimal environmental impact and by seeking continuous improvement in our environmental management efforts, all with the goal of reducing Wellington's ecological footprint and environmental impact.
 - The Wellington Preserve
 - Green Initiatives

FISCAL YEAR 2012 BUDGET POSITION

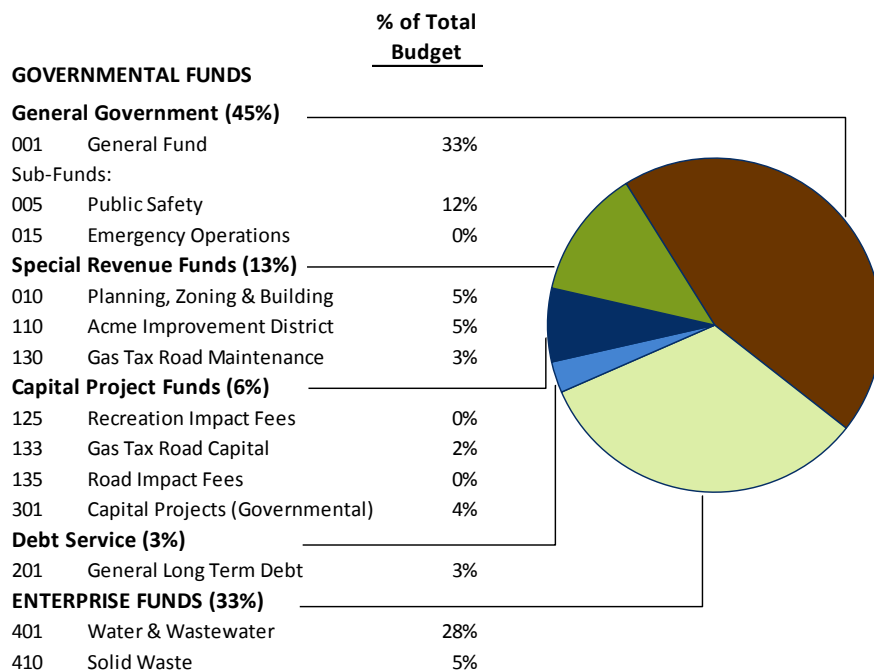
The guiding principle applied in preparing Wellington's budget is to bring to the community a fiscally responsible budget which funds the core services and facility needs of its residents. The annual budget process incorporates strategic planning including a 5-7 year projection of anticipated revenues and expenditures. The capital budget includes all anticipated projects as well as related operating costs to be initiated within the same five year period. On the next page is a summary of FY 2012 highlights:

- Wellington's FY 2012 budget totals \$73.9 million for all funds, a reduction of \$1.8 million (2.4%) from the FY 2011 budget.
- The total FY 2012 budget including transfers for the General Fund, the primary governmental operating fund, is \$32.3 million, down \$500,000, or 2.4% from the prior year.
- Wellington governmental reserves are projected to remain at 25-30% of the operating budget, with a hurricane event reserve of \$3 million. Rate stabilization reserves are planned to reduce by \$560,000, for a reserve balance of \$2.5 million.
- Significant changes in the FY 2012 budget are:
 - Increase of \$430,000 in capital investment emphasizing facility maintenance programs
 - Decrease in governmental operating expenditures of \$700,000 through opening of new municipal complex
 - Continuation of a 4-day work week
 - Net workforce reduction of 4 positions from last year with reallocations and departmental transfers for efficiency
 - Based on rate study, water and wastewater rates will increase by 7.5%

FISCAL YEAR 2012 BUDGET BY FUND

The fund structure is grouped in governmental and enterprise funds. Within governmental funds, the General Governmental funds include the General Fund and its subfunds. Special Revenue funds are used to account for expenditures linked to specific revenues, such as building permits and ACME assessments. The next chart illustrates the fund categories and the percent budget allocation for each fund and category for FY 2012.

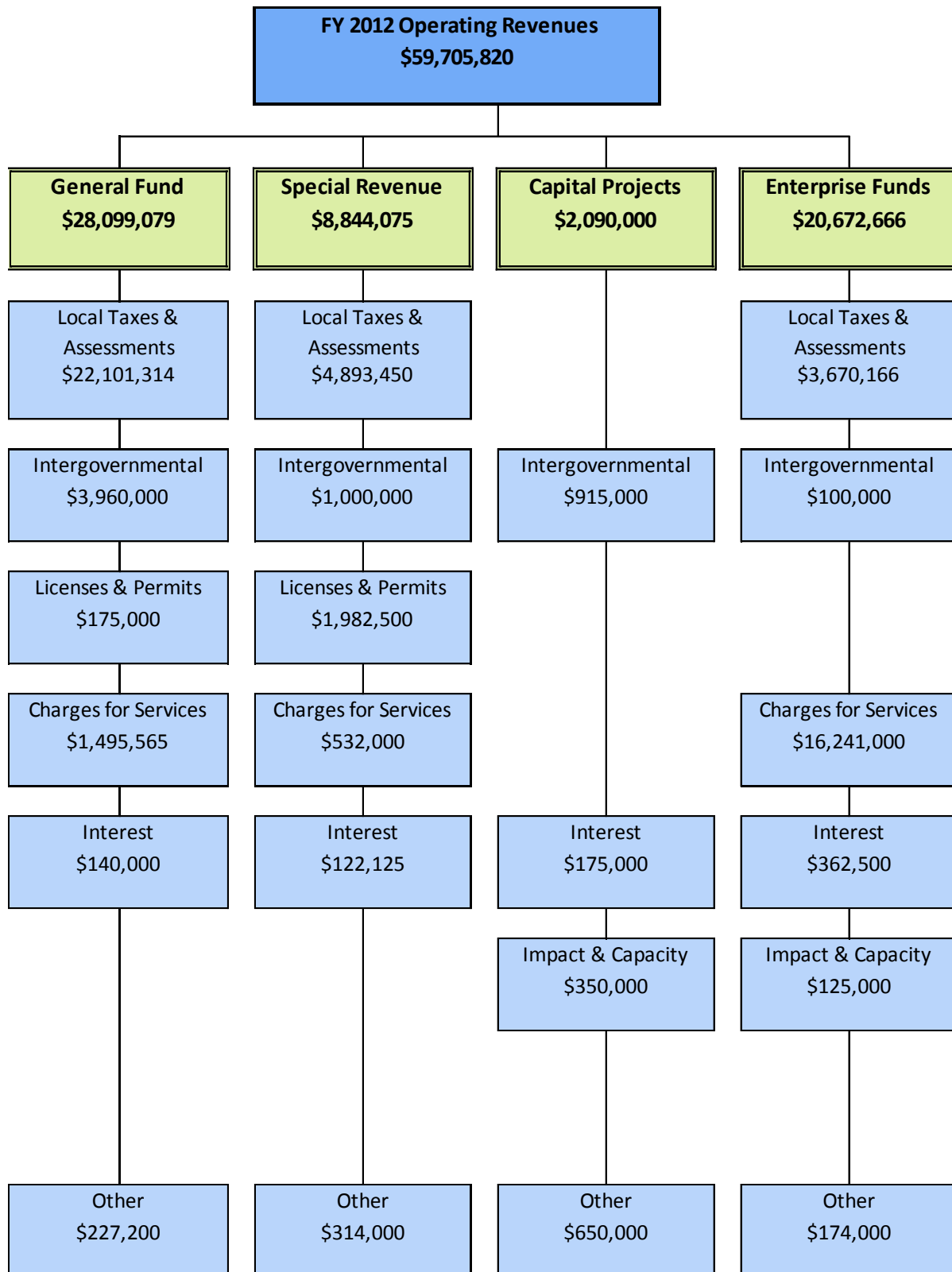
TOTAL BUDGET BY FUND TYPE



Note: Excludes all interfund transfers and increases/decreases to reserves

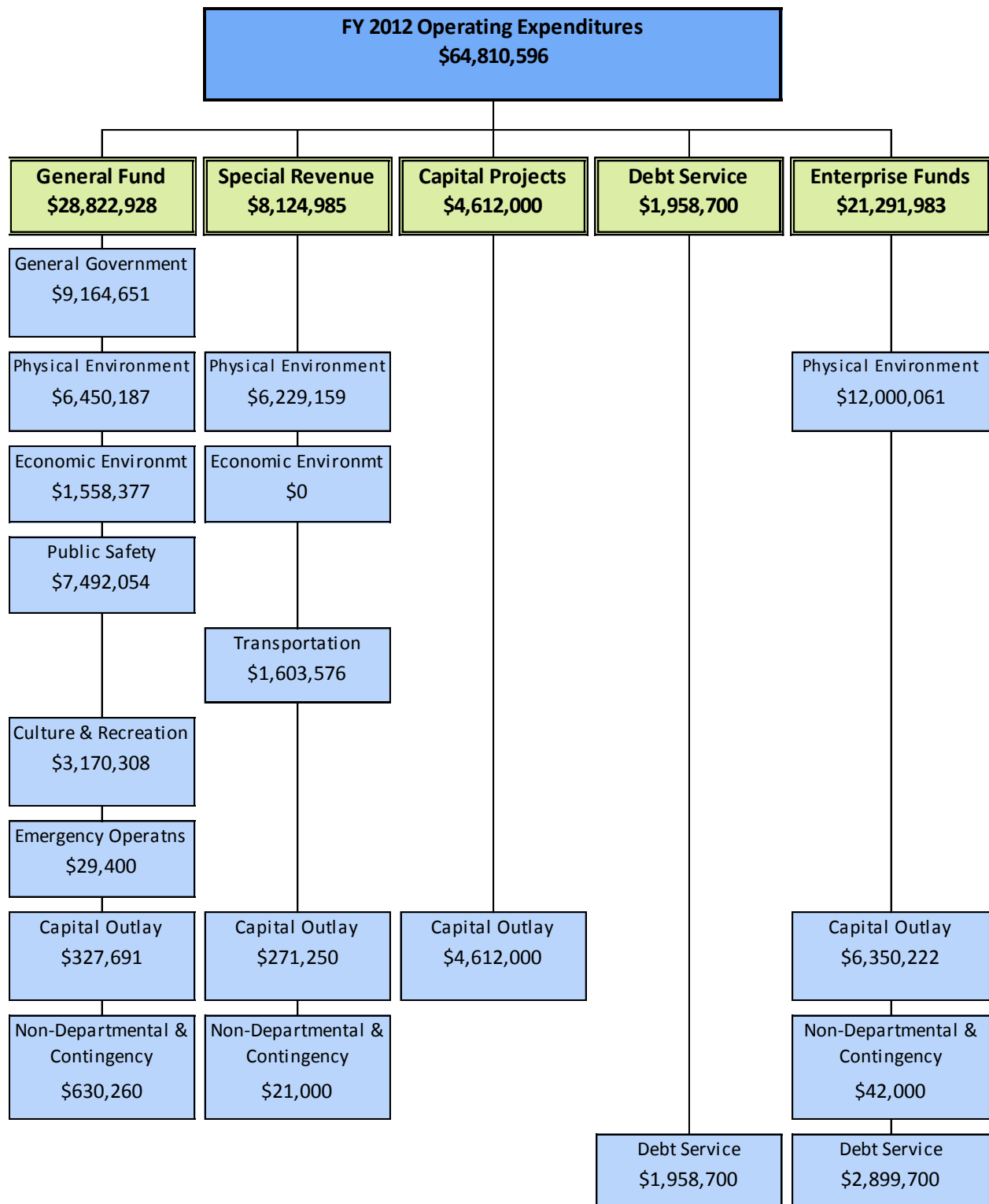
The charts on the next two pages illustrate Wellington's FY 2012 total operating revenues and expenditures within the fund structure shown above.

BREAKDOWN OF TOTAL OPERATING REVENUES - ALL FUNDS



Note: The above excludes all transfers in and increases/decreases to reserves

BREAKDOWN OF TOTAL OPERATING EXPENDITURES - ALL FUNDS

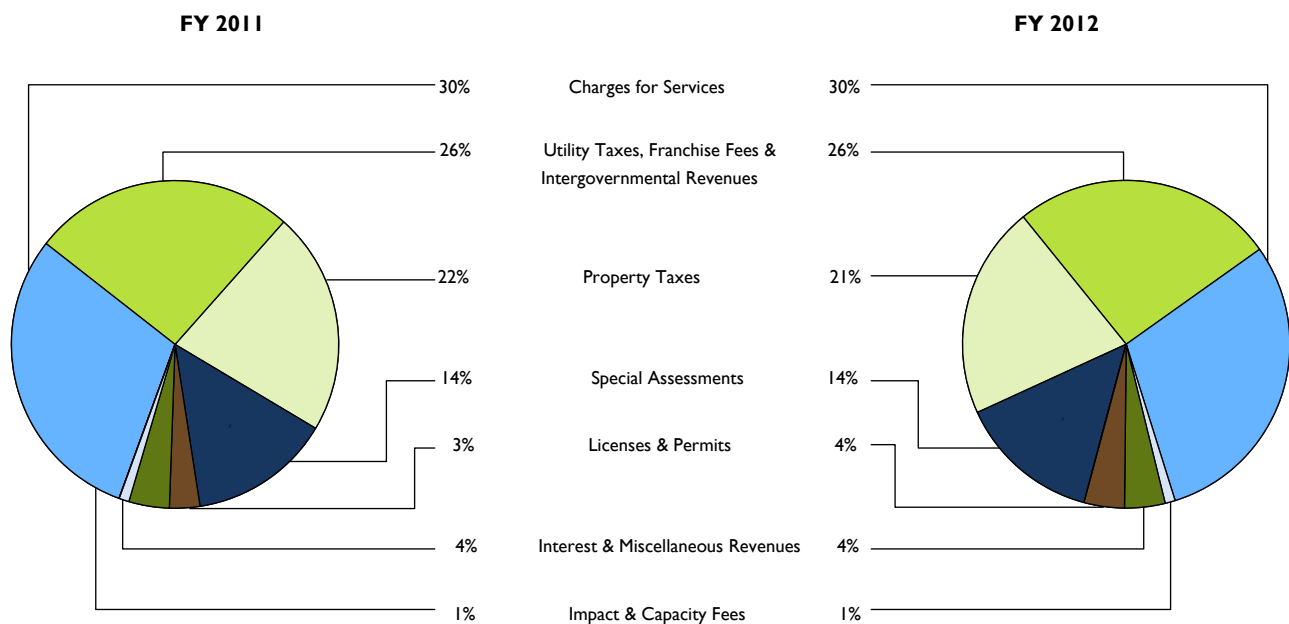


Note: The above excludes all transfers in and increases/decreases to reserves

REVENUES

The primary policy consideration in the development of the revenue budget is current and future economic conditions. Many challenges are posed by slowed growth, reduced property values and escalated inflation influences, coupled with the limitations on municipal tax levies. Below are highlights of Wellington's revenues; further details are provided in the Budget Overview section.

WHERE THE MONEY COMES FROM - ALL FUNDS



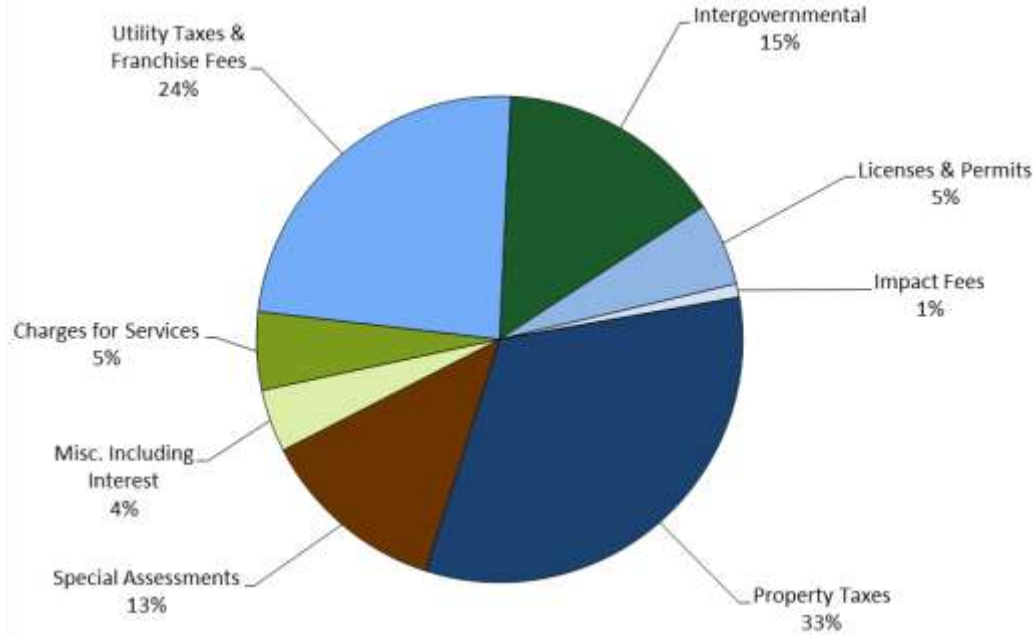
GOVERNMENTAL REVENUES

Wellington has balanced the budget with a millage rate of 2.50 mills, slightly below the roll back rate of 2.527 that would provide the same ad valorem tax revenues as in the prior year. The tax structure is based on optimizing municipal financing mechanisms with the objective of minimizing residents' total tax burden. Taxable property values remained consistent from FY 2011 to FY 2012, resulting in a negligible reduction in expected tax receipts of \$54,000. Wellington continues with one of the lowest ad valorem rates for a full-service municipality in Palm Beach County.

State Shared revenues are budgeted about 7% higher, though Interest Income will be down \$645,000, or 45%.

The FY 2012 budget appropriates \$560,000 of Rate Stabilization reserves assigned in FY2006 for the purpose of reducing millage rates in future years. The adopted budget also includes the use of \$2.4 million in committed capital and building reserves.

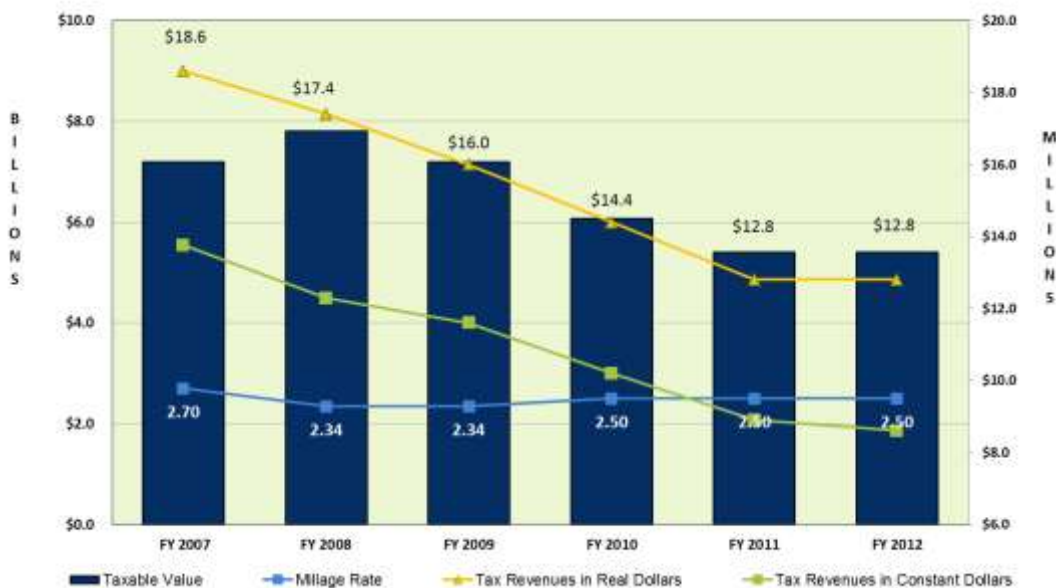
WHERE THE MONEY COMES FROM - GOVERNMENTAL FUNDS



Property Tax Millage and Assessed Valuation

Applying the millage of 2.500 mills to the taxable assessed valuation of \$5.37 billion (adjusted for 5% delinquencies), ad valorem revenues are projected to be \$12.76 million or 33% of the total governmental revenues (excluding transfers). The adopted ad valorem tax rate of 2.50 mills is 1.1% less than the roll-back rate of 2.527, which is the rate that would provide the same revenue generated in the prior year.

PROPERTY TAX MILLAGE AND TAXABLE VALUE HISTORY



The direction that millage rates will take is influenced by the taxable property value as set annually by the Palm Beach County Property Appraiser. The total assessed valuation decreased by approximately \$8 million or .2%, over the prior year final gross taxable value. Total new construction value and other additions is approximately \$51 million, up \$9 million over the previous year.

SAMPLE WELLINGTON RESIDENT TAX BILL

	2011/2012 Millage ⁽³⁾	2011/2012 Tax Bill at \$200,000 Value
Ad Valorem Taxes		
Village of Wellington	2.500	\$500
Palm Beach County	4.875	975
Palm Beach Fire Rescue	3.458	692
Library	0.549	110
Palm Beach County Debt	0.211	42
Library Debt	0.059	12
School Board ⁽¹⁾	8.180	1,841
Health Care District	1.145	229
SFWMD	0.436	87
Childrens Services Council	0.750	150
Florida Inland Navigation	0.035	7
Total Ad Valorem	22.198	\$4,644
Non Ad Valorem Taxes		
Solid Waste Authority		\$175
Wellington Solid Waste Collection		160
Acme Improvement District ⁽²⁾		200
Total Non Ad Valorem		535
Total Tax Bill		\$5,179
⁽¹⁾ Additional homestead exemption of \$25,000 not applied to School Board		
⁽²⁾ Properties east of 441 are not assessed by ACME		
⁽³⁾ FY 2012 Proposed Millages shown		

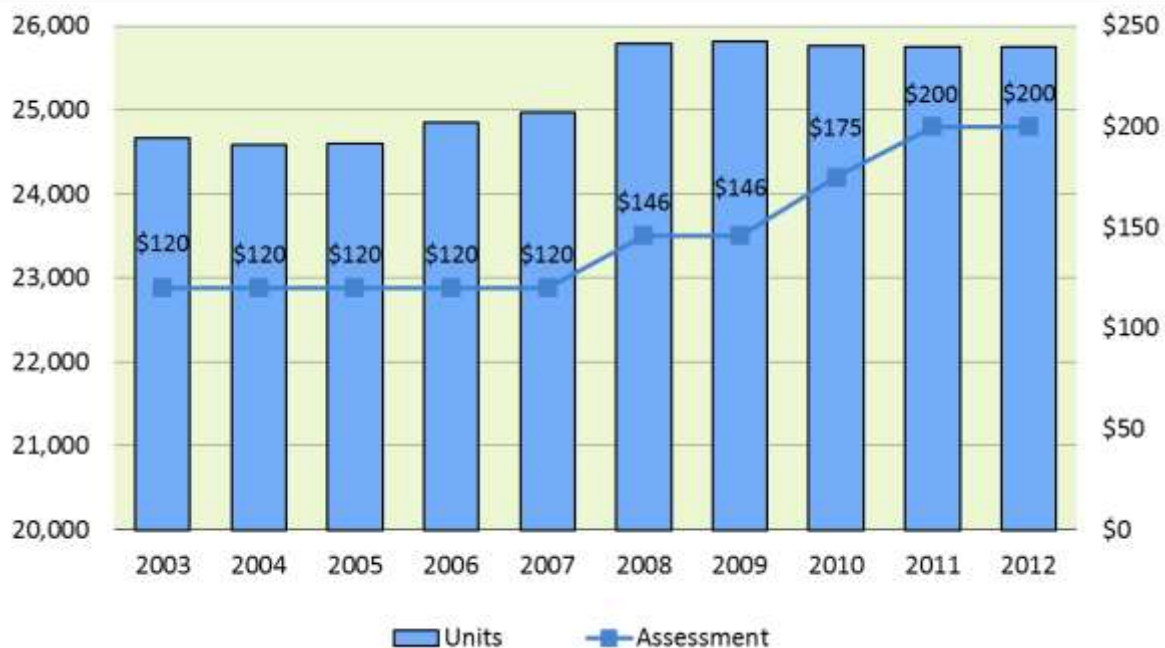
The millage rate of 2.50 mills, together with non-ad valorem assessments for drainage and solid waste collection (see enterprise funds) as described below, constitutes less than 17% of a resident taxpayer's total tax bill. Based on a property assessed at \$250,000 with a homestead exemption of \$50,000 (\$200,000 taxable value), Wellington's assessments total \$860, unchanged from the prior year.

Non-Ad Valorem Assessments

Non-ad valorem assessments are a primary source of revenue in the Special Revenue Funds. The Acme Improvement District, a dependent taxing district of Wellington, is authorized to levy non-ad valorem assessments against the land and is not based on a property's value. The Acme assessments are instead based on the benefit of maintenance and improvement to the land, as set forth in the Plan of Reclamation. Under this organizational blueprint, non-ad valorem assessments can be collected to pay

for stormwater drainage, roadways, parks and recreation, street lighting, general operating costs associated with administration, insurance and fringe benefits, and other indirect costs. For these services, Wellington will collect a total FY 2012 non-ad valorem assessment of \$200 per unit; no change from last year. This provides FY 2012 non-ad valorem revenues of \$4.9 million, or 13% of governmental revenues.

ACME DISTRICT ASSESSMENT AND UNIT COUNT 2003 - 2012



The other major Governmental Funds revenue sources and their portion of the governmental revenue budget include:

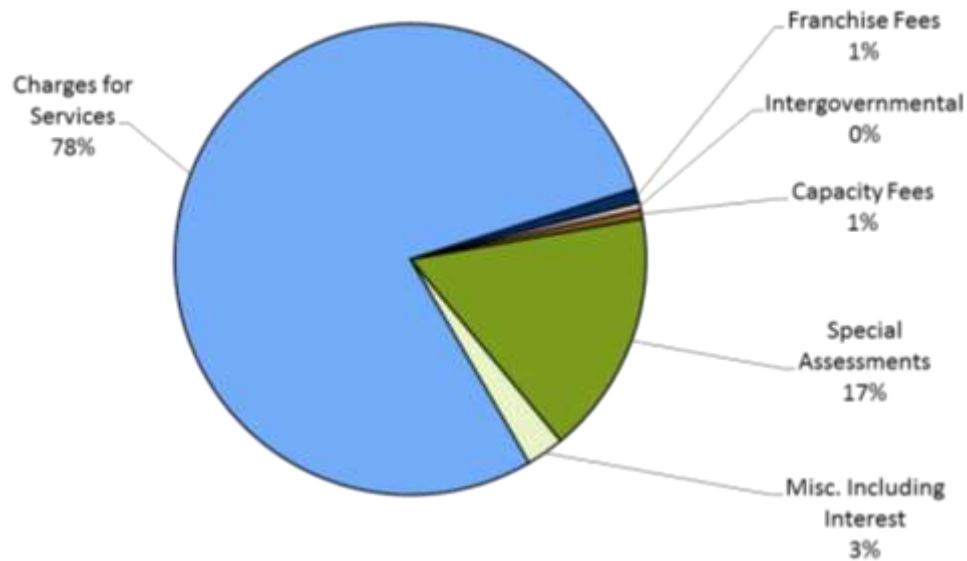
- Franchise Fees - 8%
- Utility Taxes –9%
- Communication Service Taxes – 7%
- State Revenue Sharing (includes sales tax, beverage tax, local option gas tax and general state shared dollars) – 15%
- Licenses and Permits – 6%
- Charges for Services – 5%
- Fines, Forfeitures, Interest & Miscellaneous Revenues – 5%

Together, these revenues are expected to increase slightly as a result of the local economic activity. Impact fee revenues are projected to decrease by \$87,000 as Wellington approaches build-out. Investment income is budgeted at a 1.25% expected return for all funds. Decreasing cash balances from scheduled capital project expenditures, as well as declining federal funds rates will contribute to a lower return on investments. Capital reserves of \$1.7 million and Building reserves of \$328,000 are allocated in Capital and Special Revenue Funds.

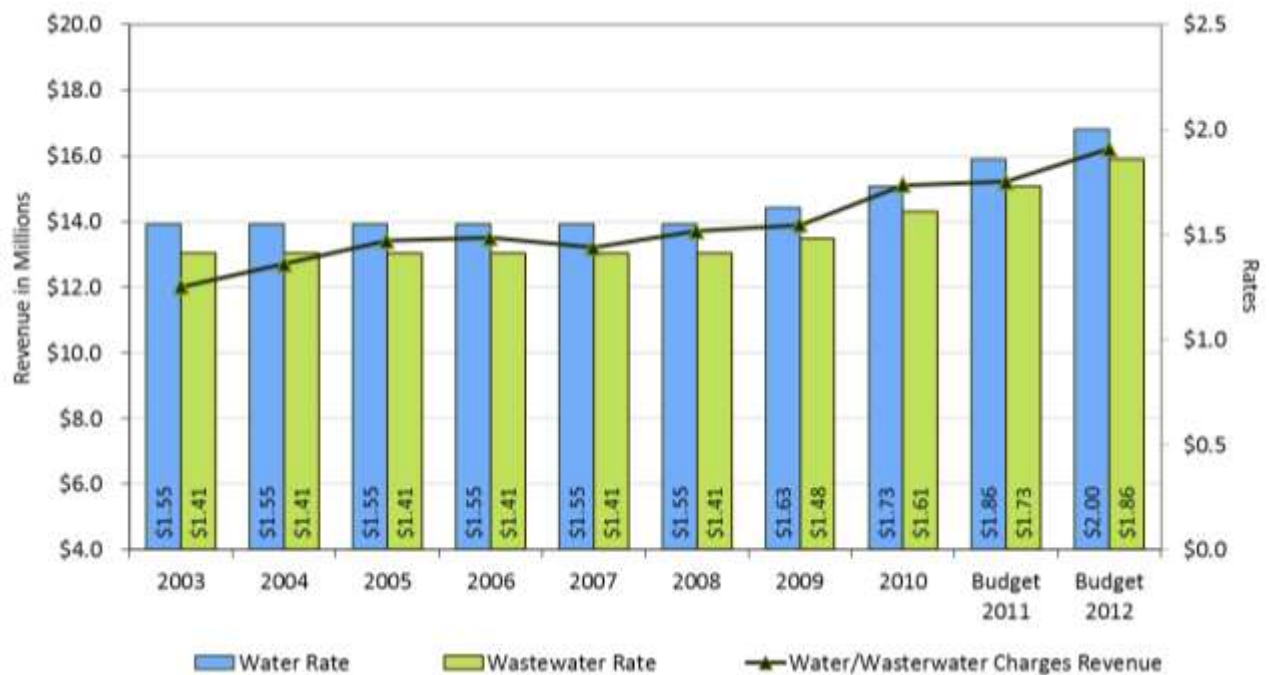
ENTERPRISE REVENUES

Water and wastewater revenues are estimated to increase a total of \$954,000 or 5.1%. A reduction of over \$60,000 due to reduced interest income is offset by an increase of \$1 million in service charges due to an increase in water and wastewater rates.

WHERE THE MONEY COMES FROM - ENTERPRISE FUNDS

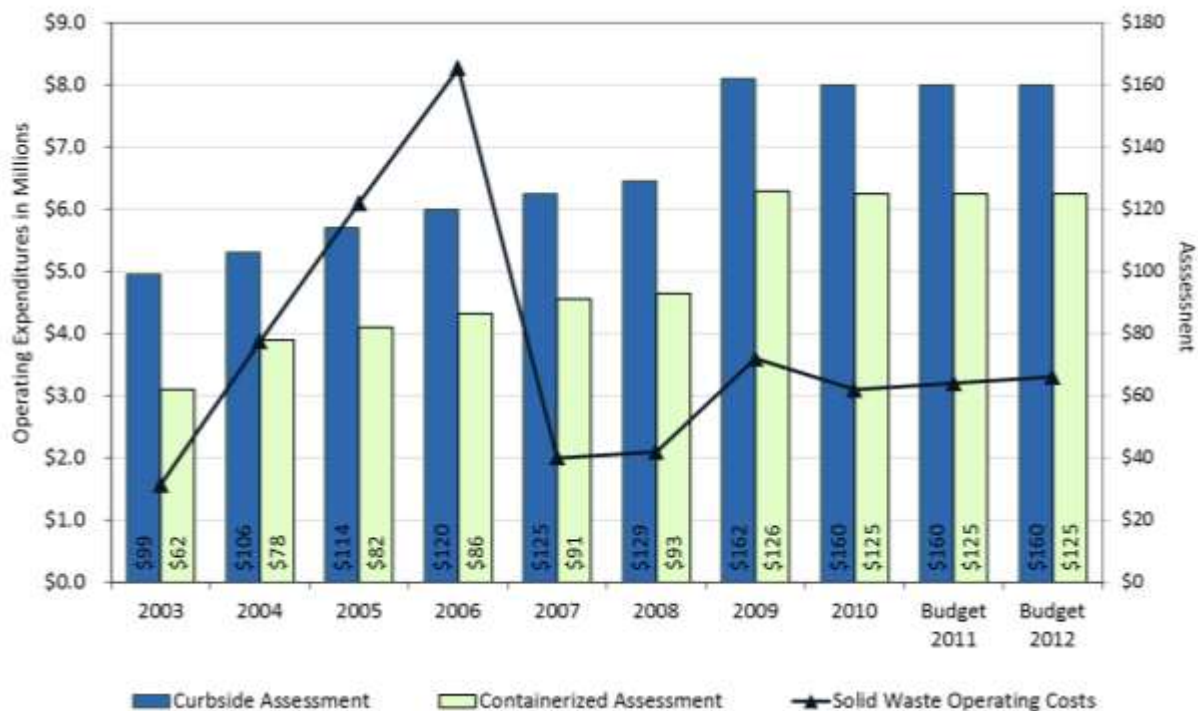


WATER/WASTEWATER RATES AND RATE REVENUES 2003– 2012



A utility water and wastewater rate study was completed in 2009 and updated in 2010, recommending increases for future years. Increased operating and maintenance expense and scheduled meter replacements have combined to place additional demands on the utility system budget. FY 2012 will see a 7.5% increase in utility rates, and an indexing of rates proposed for the future.

SOLID WASTE ASSESSMENTS AND OPERATING COSTS



Note: In FY 2004 – 2006, hurricane debris removal costs resulted in increases in total operating expenditures.

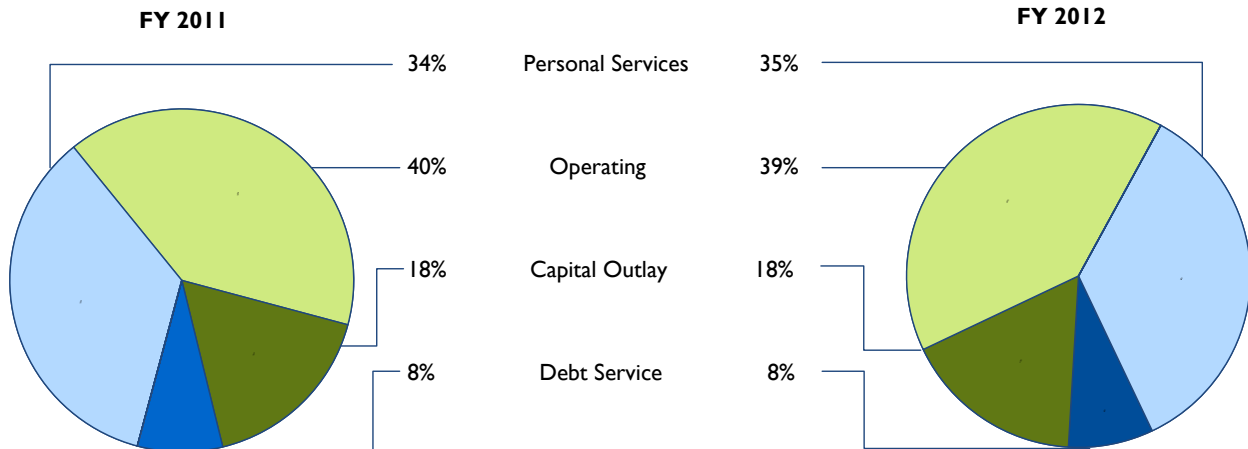
Solid Waste assessments for curbside and containerized pickup are shown above for the years 2003 through 2012. Debris removal costs from the storms are evident in 2004 through 2006. The 2012 assessment rate will remain the same as the prior year; a result of a low expected increase in the Waste Management annual contract cost.

EXPENDITURES

All city services and associated expenditures are prioritized within the Wellington's Service Business Hierarchy (see Vision & Planning section). As revenue estimates are developed, the level of service is established based on available funding. Available revenues first fund the municipal core businesses that are mandated or essential in nature, potentially omitting services for enhancement of quality of life for residents. The FY 2012 budget continues to fund all core services through a balance of reductions in strategic areas to offset increases, while realizing efficiencies in operations throughout city government.

Below are shown Wellington's total expenditures; further detail is provided in the Budget Overview section

WHERE THE MONEY GOES - ALL FUNDS COMPARED TO PRIOR YEAR

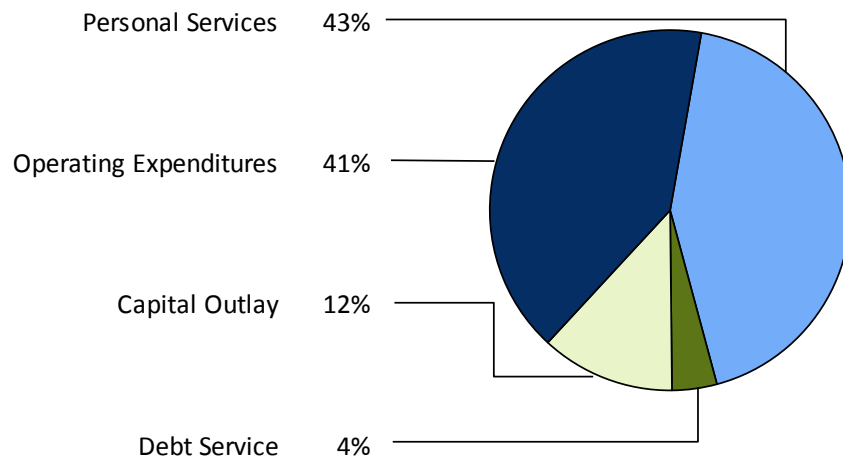


Note: Excludes all interfund transfers and increases/decreases to reserves

- Total FY 2012 expenditure budget is \$73.9 million for all funds
- Not included in above chart is \$9.1 million in net transfers, down \$1.7 million or 16%

GOVERNMENTAL EXPENDITURES

WHERE THE MONEY GOES - GOVERNMENTAL FUNDS

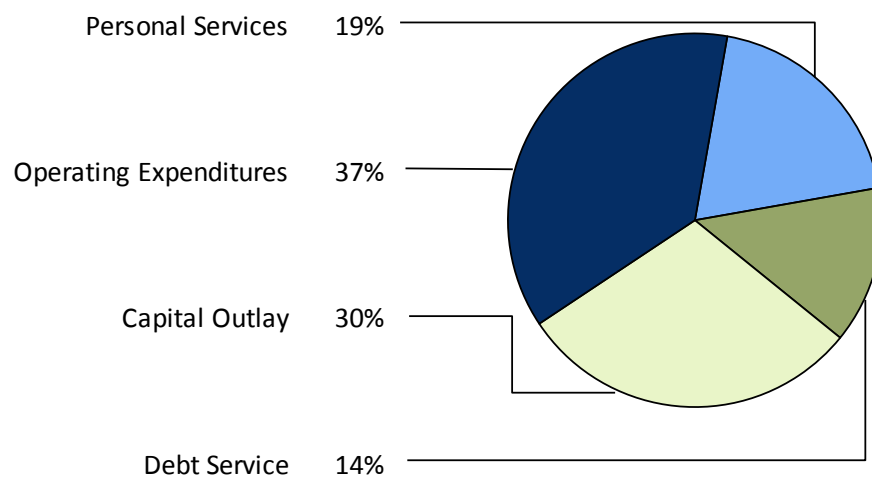


- Total Governmental funds budget is \$43.5 million, down \$1.1 million or 2.4%
 - Personal Services expenditures remained the same as prior year

- Operating expenditures decreased \$330,000 or 2%,
- Governmental Capital expenditures total \$5.2 million including asset purchases, with use of \$1.7 million in unassigned capital funds
- Not included in above is \$9 million in governmental transfers, no change from FY 2011
- Governmental reserves are projected to remain at 25-30% of the operating budget, with a hurricane event reserve of \$3 million, and \$560,000 use of rate stabilization reserve

ENTERPRISE EXPENDITURES

WHERE THE MONEY GOES - ENTERPRISE FUNDS



- Total Enterprise funds budget is \$21.3 million, up \$986,000 or 4.9%
- Enterprise funds capital budget totals \$6.4 million including asset purchases, up \$730,000 or 13%
- Not included in above is \$1.9 million in transfers, no change from FY 2011

WATER AND WASTEWATER UTILITY SYSTEM

The utility system budget is up by \$900,000 from the prior year. The majority of the increase is due to capital maintenance & improvement costs which increased \$750,000. The major projects budgeted in FY 2012 are \$2 million for wastewater treatment plant renewal & replacement and \$645,000 for lift station upgrades & rehabilitation.

- Personal services expenditures decreased \$60,000 or about 2% due to FRS savings
- Operating expenses increased by \$200,000 or 4% due to supply & fuel cost increases

SOLID WASTE COLLECTION AND RECYCLING SERVICES

Wellington solid waste collection and recycling services are provided through a contract with Waste Management, Inc.

- Personal services expenditures remained the same
- Operating expenditures increased \$92,000 or 2.8% due to contract increases
- Asset purchases decreased \$18,000 for a vehicle replacement budgeted last year

GOVERNMENTAL RESERVES

Reserves are maintained for general governmental funds and special revenue funds. The target for unrestricted reserves is established between 25% and 30%. Wellington's goal is to use any excess reserves to fund capital projects, community reinvestment and preclude the need for additional debt or increases in the tax rate.

Due to recent prudent planning, Wellington set aside \$3 million in Rate Stabilization reserves to be allocated where a tax rate increase may otherwise needed. The FY 2012 budget uses \$560,000, or 19%, of this reserve to maintain the tax rate. Another designated reserve of \$3 million was created for emergency response expenses.

Remaining undesignated reserves for FY 2011 are projected to exceed 30% of operating expenditures by the end of the fiscal year, and a portion is expected to be appropriated for capital improvements in FY 2012.

As Wellington moves into the future, it will always be challenged to balance the need for higher levels of services and facilities with the community's willingness to pay for them. Because current budget decisions contribute to subsequent years' financial strength and stability, this level of reserves allows Wellington to establish a sound fiscal foundation, to provide financial flexibility for future operations, and to maintain operations should some catastrophic event occur which would interrupt the normal flow of revenues.



ENTERPRISE RESERVES

Enterprise funds may retain a renewal, replacement and improvement account to fund capital improvement needs. Capacity fees are retained to fund facility expansion projects. Balances in the renewal and replacement accounts are retained for current and future maintenance programs; the FY 2012 budget allocates \$2 million of capital account funds to these projects. Capacity fee balances of \$760,000 are allocated to the Section 25 Wells expansion project.

CAPITAL PROJECTS & DEBT

Wellington's commitment to its vision statement resulted in an aggressive Capital Improvement program in order to maintain high levels of service in years of growth. Over the past ten years over \$160 million was budgeted in all types of projects, with an additional \$10.3 million budgeted in fiscal year 2012.

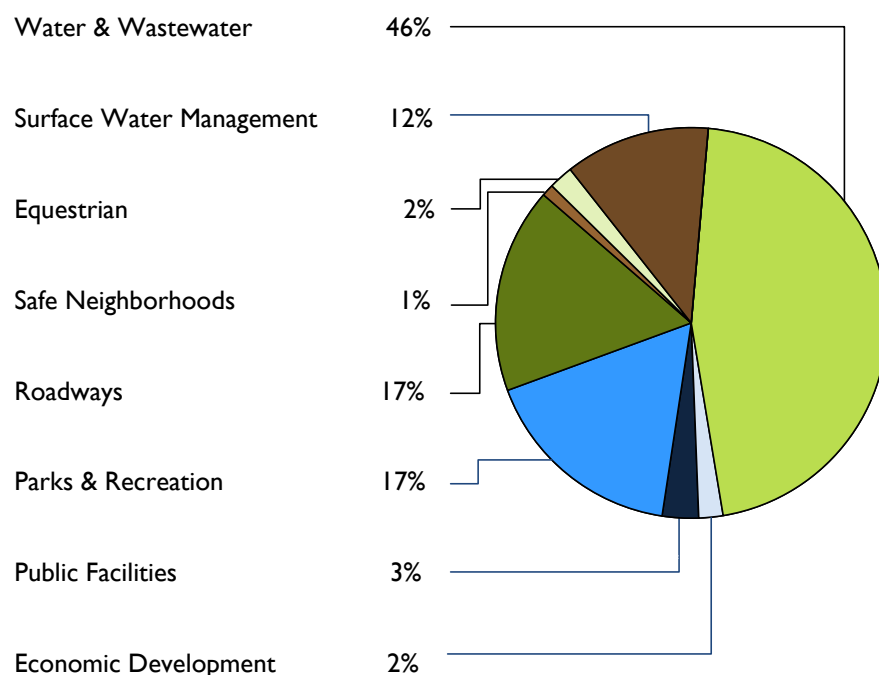
WELLINGTON FIVE YEAR PROJECT BUDGET BY FUNDING SOURCE

	FY 2012	FY 2013 - 2016	Total 5 Year CIP
Governmental Sources			
General Revenues	\$1,540,000	\$5,559,000	\$7,099,000
Gas Tax Capital	1,597,000	4,509,000	6,106,000
Park Impact Fees	0	800,000	800,000
Road Impact Fees	125,000	1,795,000	1,920,000
ACME Assessments	1,350,000	8,030,000	9,380,000
Total Governmental FY 2011	\$4,612,000	\$20,693,000	\$25,305,000
Enterprise Sources -			
Water/Wastewater	\$5,653,560	\$15,444,348	\$21,097,908
Total Capital Projects FY 2012	\$10,265,560	\$36,137,348	\$46,402,908

All projects budgeted through FY 2012 and for the next four years were evaluated by Council and staff with the goal of funding only the highest priority projects. Projects were confirmed, deferred or eliminated to make funds available for future programs or debt service reduction. Not included in the above table is \$1.3 million in FY 2012 tangible personal property replacements and new fixed assets.

A major consideration in the capital project planning process is the availability of growth-related revenues in the future. The decline in rapid growth recently experienced has reduced impact and capacity fee collections, which are revenues used to expand facilities. As these revenues decline, new expansion projects are limited and new projects may be precluded by the debt service requirements paid from these revenues.

CAPITAL PROJECTS BY TYPE – NEXT FIVE YEARS



The FY 2012 budget includes debt service of \$4.9 million in outstanding governmental and enterprise borrowings originating in 2001 and 2002, 2003 and partial refunding in 2005.

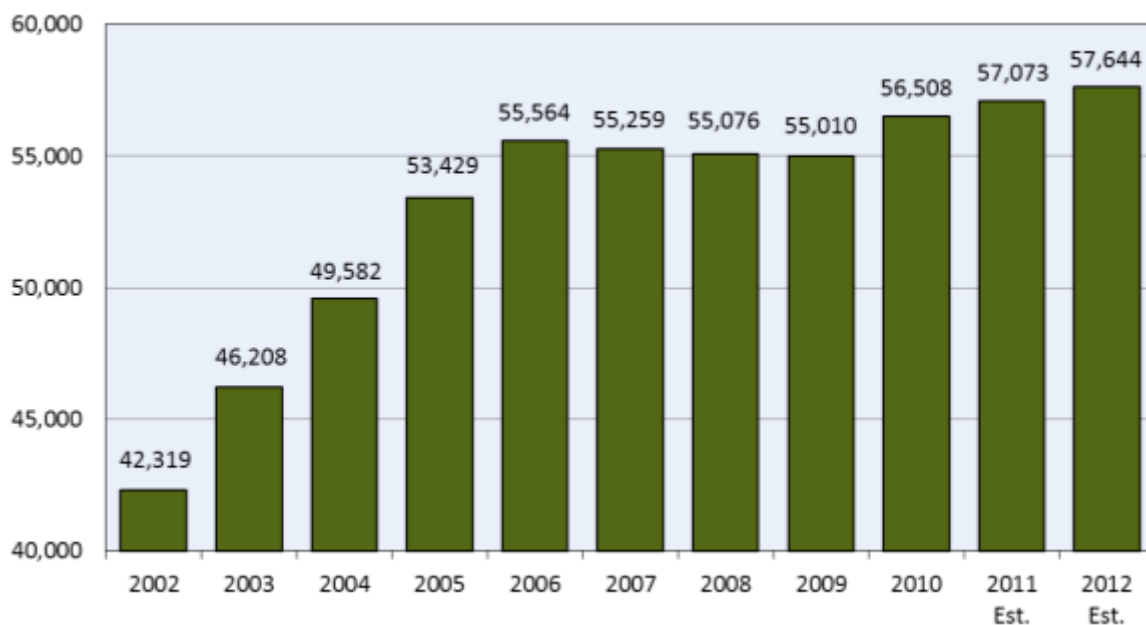
Please see the CIP section of this document for more detail on capital projects and asset expenditures. Please see the Budget Overview section for more detail on outstanding debt and scheduled debt service and debt payoff.

ECONOMIC OUTLOOK AND FORECAST ASSUMPTIONS

Fiscal Year 2011 provided some positive signs that the national and local economies may be on a path towards economic recovery. Wellington witnessed a slight increase in average residential market values since 2009 and saw unemployment levels fall between January and May. New businesses have set up operations in Wellington. Despite these positive signs, overall taxable value is down slightly and economic growth is expected to remain weak as a result of negative economic trends such as high fuel prices, low commercial property values, low consumer confidence levels, limited access to credit and a large number of foreclosures in the marketplace.

Wellington continues to strategically invest in its Neighborhood Renaissance & Economic Development Initiatives to help stimulate the local economy. To better gauge the return on its investment and the return on stimulus funds obtained as part of the American Recovery and Reinvestment Act, Wellington continues to carefully monitor the marketplace seeking information from all available resources to make responsible and timely fiscal decisions. All of this information was utilized in forecasting budget revenues and expenditures for the 2012 fiscal year and for subsequent years.

WELLINGTON 2002-2012 HISTORICAL AND PROJECTED POPULATION (TOTAL PERMANENT POPULATION)



Source: Bureau of Economic & Business Research for historical population

In 2011, official results from the U.S. 2010 Census places were received placing Wellington's population at 56,508, representing a 48% increase since the last decennial census. As the market continues to recover, the local population is expected to expand at about 1% every year.

The following charts illustrate other important economic trends that impact revenues and expenditure estimates. Also provided are some of the assumptions generated from the accumulated data impacting budget decisions for FY 2012 and into the future.

The overall CPI for South Florida is higher than the national average, affecting the cost of doing business and disposable income.

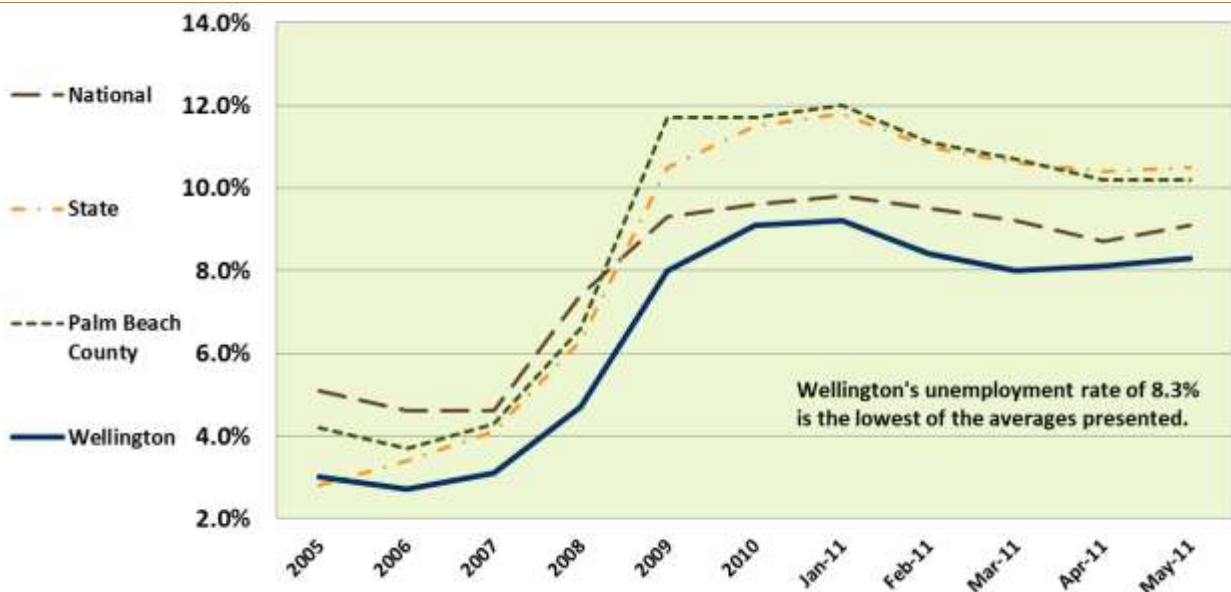
CPI UNITED STATES VS. SOUTH FLORIDA



Source: Bureau of Labor Statistics

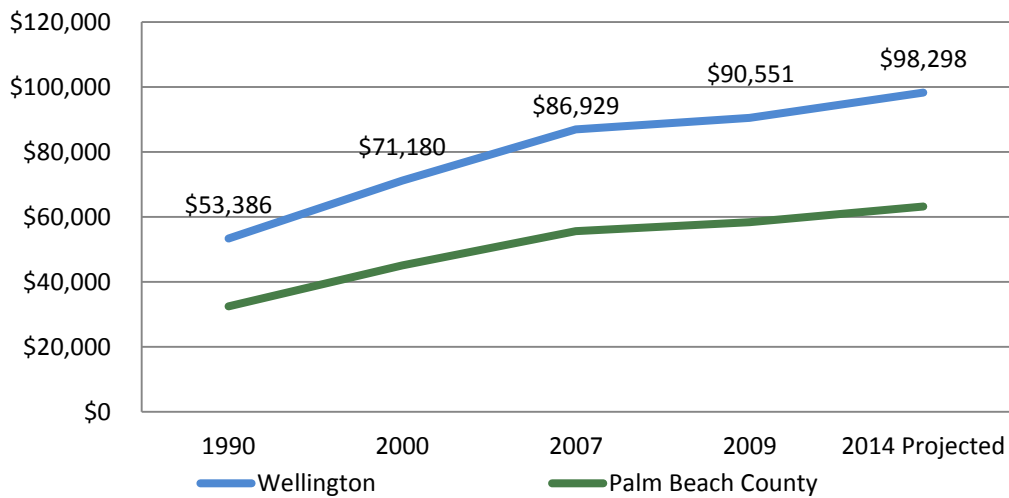
Unemployment has steadily decreased since reaching its height in the beginning of 2011; however, approximately 2,200 Wellington residents remain unemployed. This figure excludes those in the labor force that stopped looking for work or those that are under-employed or working part-time.

NATIONAL, STATE, AND LOCAL UNEMPLOYMENT TRENDS



Median income within Wellington remains higher than Palm Beach County's median income and is projected to continue to grow.

MEDIAN HOUSEHOLD INCOME

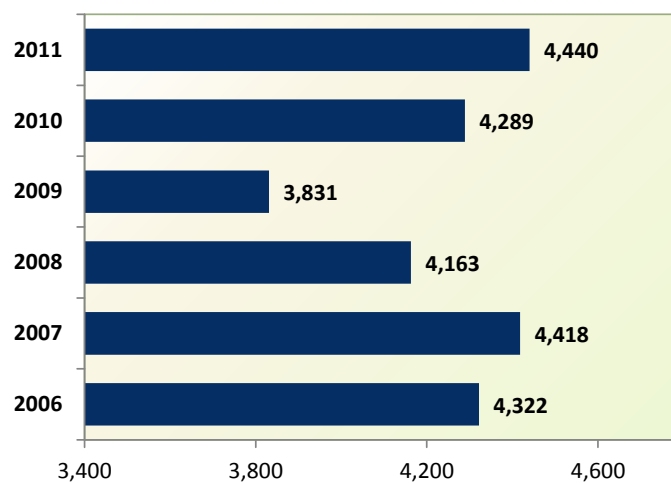


Source: Business Development Board

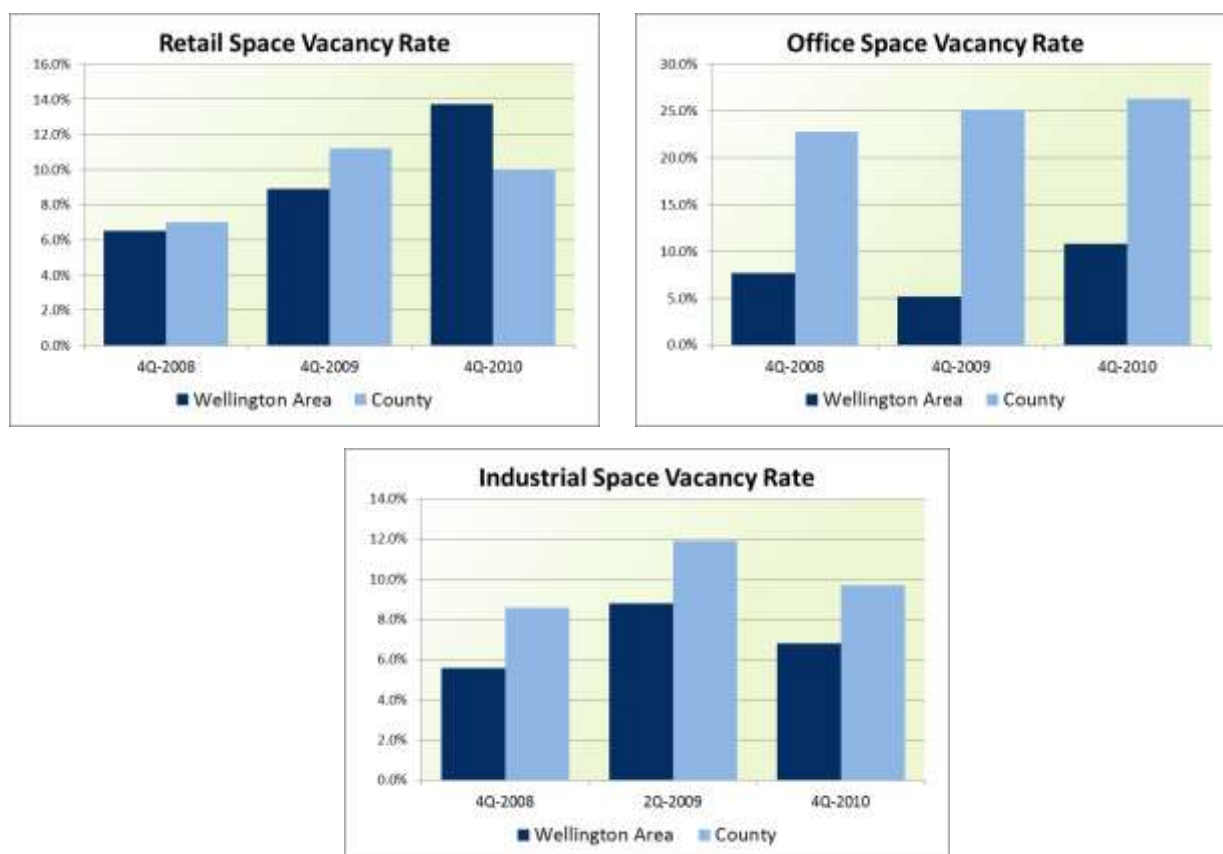
BUSINESS ENVIRONMENT

Wellington continually seeks to attract and retain businesses, the majority of which are in the retail, professional, medical, and insurance categories. With the goal of creating family-sustaining jobs through business startups, expansions, or by relocating to Wellington, the Economic Development Initiative is seeing positive results. The following chart shows the number of business tax receipts grew annually until 2008 and 2009 when the economy shrank. The sharp rise in 2010 and continued increase in 2011 indicates some recovery as well as an increased emphasis on collection.

WELLINGTON BUSINESS LICENSES BY YEAR



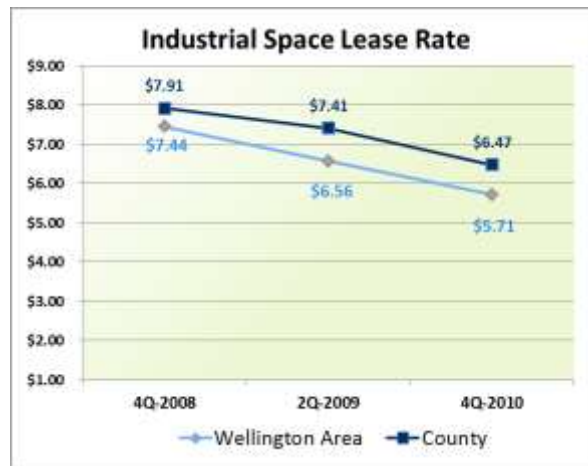
VACANCY RATES



The vacancy rate of area business space is an indicator of the local business environment and the city's competitiveness as compared to other municipalities. Wellington's industrial and office vacancy rates were lower at the end of 2010 than compared to Palm Beach County as a whole; however, vacancy rates were higher in the retail and office market compared to the same time last year. Industrial space saw a drop in its vacancy rate.



AVERAGE ASKING LEASE RATE (PER SQUARE FOOT)



Source: CB Richard Ellis

Lease rates within Wellington have continued to decline, remaining competitive with Palm Beach County. Looking ahead, Wellington will continue to monitor economic development efforts utilizing all of the economic indicators to effectively measure progress.

New Business Development

Throughout 2011 Wellington has continued the development of its Medical Arts District along the State Road 7 corridor. As one of the region's strongest employment bases, job opportunities within the healthcare industry continue to grow. The site currently consists of a multitude of uses including the Wellington Regional Medical Center: a 120 bed, full service acute care community hospital. Since its inception in 1986, the hospital has added many new services and programs, including a state of the art obstetrical unit, postpartum unit, Regional Cancer Center, expanded Emergency Department and Pain Care Center. Additional office buildings have been added and more are planned. Wellington continues to work with the private sector and Palm Beach County's Economic Development Office to bring new businesses to the Medical Arts District and to Wellington as a whole, including the areas of biomedical research and education.

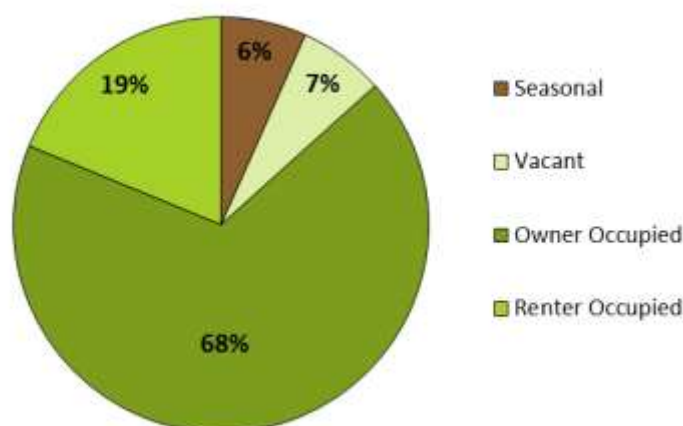
Another important business to the western communities is the equestrian industry. As part of Wellington's economic development efforts, a master plan is being created focusing on the economic impact of the industry along with a plan on how to retain, strengthen and even further expand the equestrian element. Approximately two-thirds of Palm Beach County's equestrian industry is located in the region: including horse farms, tack stores, stables and feed stores. Palm Beach County Polo and Country Club, a 2,200 acre residential community with golf, tennis and social amenities located in Wellington, is recognized as the international headquarters for the sport of polo. With 13 polo fields and two practice facilities, Palm Beach Polo and Country Club hosts the World Cup and the U.S. Polo Association's Gold Cup annually. Additionally, it provides a venue for Stadium Jumping, which hosts the annual Winter Equestrian Festival, attracting a high level of competitive participants for dressage and show jumping.

HOUSING TRENDS

The primary land use in Wellington is residential (55%), making housing statistics and forecasts an integral element of municipal revenue estimates and projections. Home values, occupancy rates, sales and foreclosures are evaluated to determine the impact on current levels of service and future needs.

According to the 2010 U.S. Census, there are 22,658 housing units within Wellington. Of the total, 19,659 (86.7%) are occupied year-round, 1,508 are seasonally occupied (6.7%) and 1,518 (6.7%) are considered vacant. Of the 19,659 occupied homes, 15,395 (78.3%) are owner occupied and 4,264 (21.7%) are rentals.

2010 WELLINGTON HOUSING TENURE

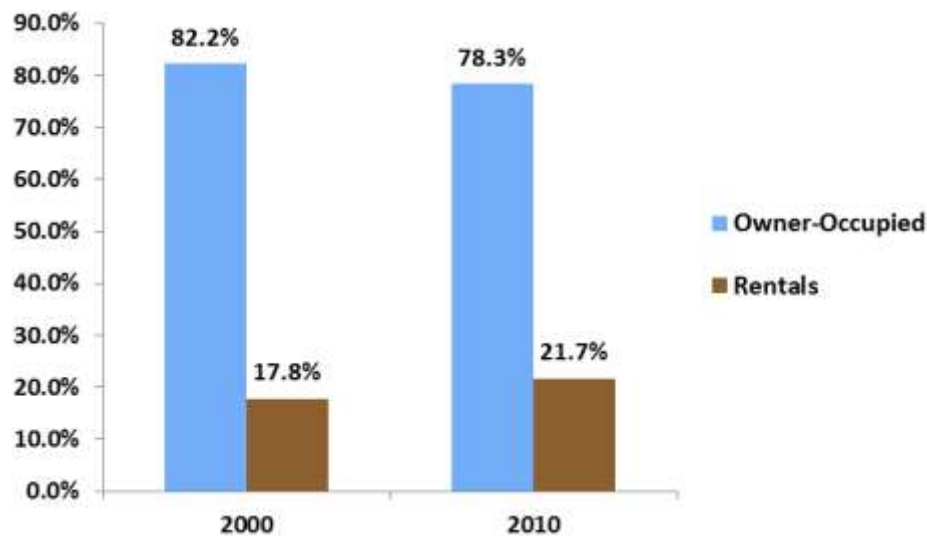


Source: 2010 U.S. Census

Historically, from 1960 to 1990, the homeownership rate averaged between 62% - 64% on a national level according to Harry Posin, President of Label & Company Developers. According to the 2000 U.S. Census, the homeownership rate in Wellington was 82.2%, declining to 78.3% in 2010. While this

statistic could be caused by the housing crisis and the resulting challenges of homeownership, Wellington remains well above the national average in homeownership.

OWNER OCCUPANCY RATES



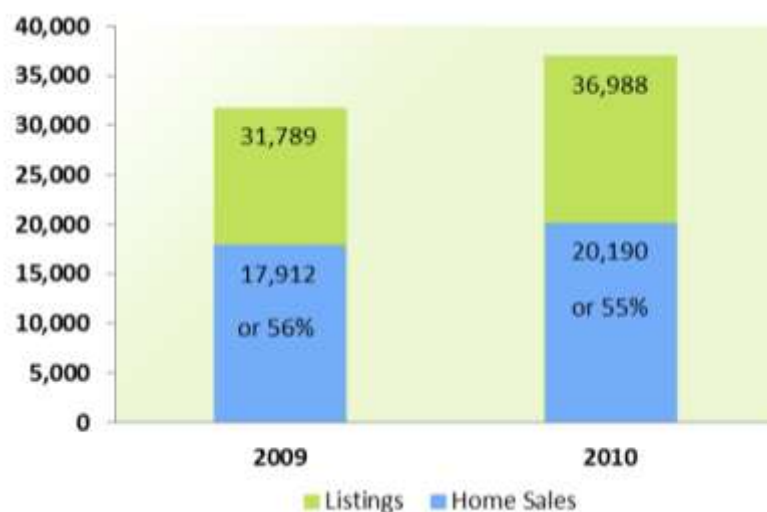
Source: 2000 and 2010 U.S. Census

Wellington Housing Supply

According to MetroStudy, a leading provider of real estate data and research, a normal housing market usually contains a 4 – 6 month supply of homes on the market at any given time. In Palm Beach County, there is currently a 12 month supply indicating home prices will most likely further decline until the number of homes available for sale decreases to more historical levels. In 2010, there were 36,988 new listings in Palm Beach County. A total of 20,190 homes were sold within the same timeframe. Of the roughly 37,000 in new listings, 1,633 of those homes were in Wellington with 940 home sales within Wellington, a slight decrease from 2009.

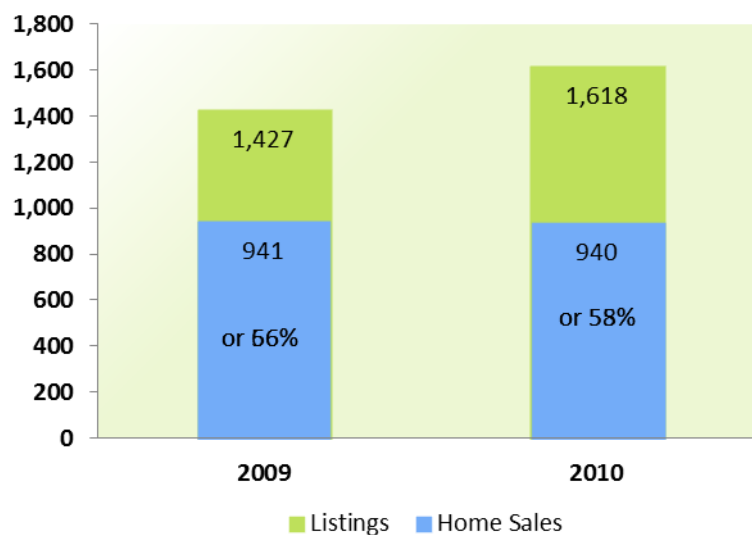


PALM BEACH COUNTY HOME SALES VS LISTINGS



Source: Realtors Association of the Palm Beaches

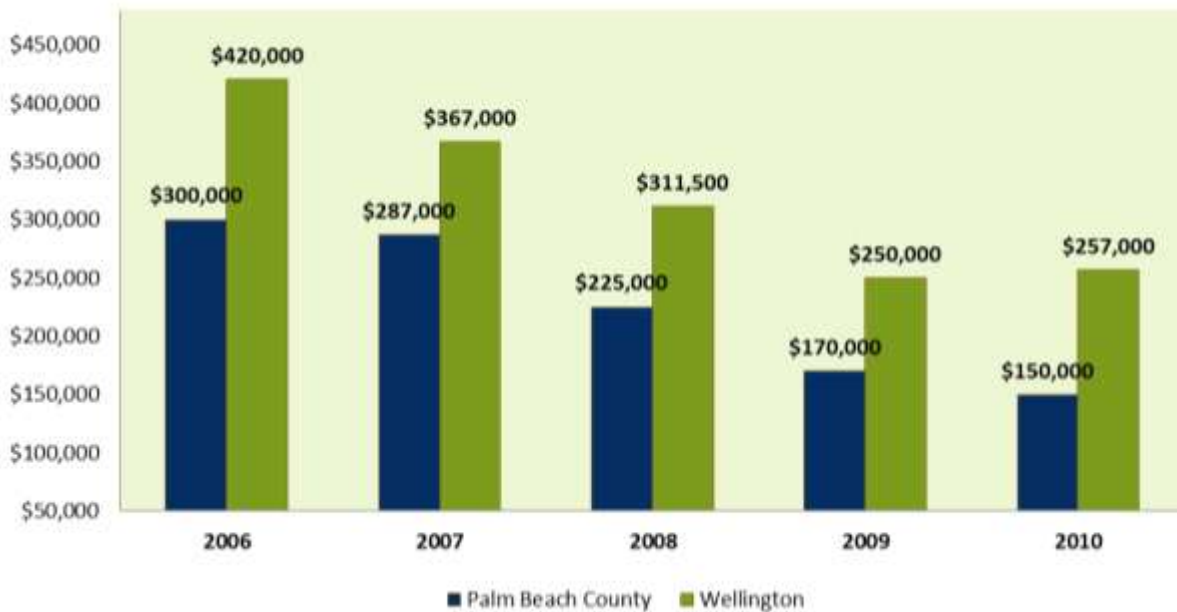
WELLINGTON HOME SALES VS LISTINGS



Source: Realtors Association of the Palm Beaches

The market reached its peak in terms of median sales prices in 2006. Since that time, median home values have decreased by nearly 40% although values began to rise again in 2010.

WELLINGTON MEDIAN SALES PRICE

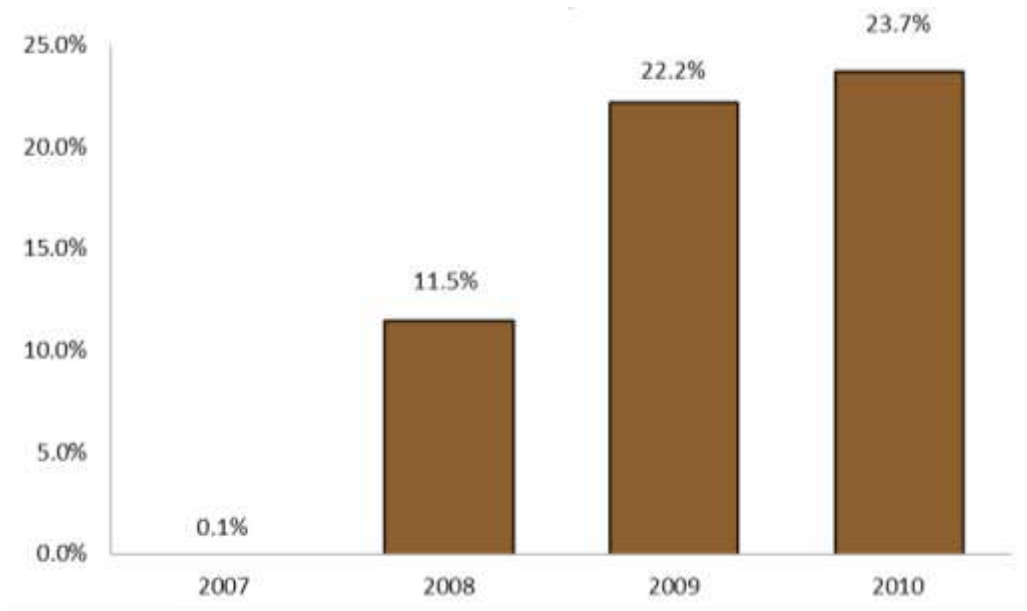


Source: Realtors Association of the Palm Beaches

Wellington's current median home value is more than \$100,000 higher than Palm Beach County as a whole. While Wellington's market may have improved slightly from 2009, high levels of unemployment and a large supply of distressed homes played a role in keeping prices down throughout Palm Beach County. Distressed properties include both foreclosures and short sales. In 2010, nearly one quarter of all sales in Palm Beach County were distressed sales. That figure was even higher within Wellington with 32.1% of all sales being classified as distressed. Despite over 32% of sales within Wellington being distressed sales, the median price still rose slightly by 2.8% indicating prices may be stabilizing within Wellington. Only seven cities in Palm Beach County, including Wellington, witnessed an increase in median prices from 2009 to 2010.



DISTRESSED SALES IN PALM BEACH COUNTY



Source: Realtors Association of the Palm Beaches

Significant increases in foreclosures prompted Wellington's initiatives to provide foreclosure forums, rehabilitate homes under the Neighborhood Stabilization Program and create a Neighborhood Plan in target areas. Wellington has partnered with a nonprofit community based organization in bringing federal and state programs to residents as part of its foreclosure prevention efforts.

WELLINGTON TAXABLE VALUE & NEW VALUE 2007 – 2011

Tax Year	Adjusted Value	New Value	Gross Taxable Value	% Change
2007	7,444,886,565	319,799,642	7,764,686,207	7.16%
2008	7,070,275,140	85,539,591	7,155,814,731	-7.84%
2009	5,965,188,716	112,973,513	6,078,162,229	-15.06%
2010	5,362,614,689	41,449,131	5,404,063,820	-11.09%
2011	5,323,274,409	50,752,604	5,374,027,013	-0.56%

Wellington witnessed only a small decrease in its overall taxable value from tax year 2010.





Vision & Planning

VISION AND PLANNING

When Wellington incorporated in 1996, municipal leaders envisioned “a community with a unique, hometown family atmosphere with an attractive natural environment and recreational, cultural and educational activities with facilities for all ages.”

The Vision for Wellington as a “A Great Hometown” leads to the Mission statement “*To provide high quality services that create economic, environmental and social sustainability for residents*”. Or more simply put, to provide services that customers need, want, and are willing to pay for.

COMPREHENSIVE PLAN

The Comprehensive Plan was adopted in January 1999, in compliance with the Florida Statutes Chapter 163. The Plan is intended to guide future growth and development and to provide an overall vision for the community. The Comprehensive Plan was developed with community participation establishing numerous community goals and consisting of 11 plan chapters or “elements”:

Land Use • Transportation • Housing

Infrastructure • Conservation • Recreation & Open Space

Intergovernmental Coordination

Capital Improvements • Public School Facilities

Education • Equestrian

The elements are all required with the exception of the Equestrian Element. Because of Wellington’s unofficial status as “the Winter Equestrian Capital of the World”, the Equestrian Element is unique and is intended to ensure the unique conditions within the equestrian community are considered in the future. As conditions change, the Comprehensive Plan is a fundamental document that is continually updated.



The Land Development Regulation (LDR) contains the rules that implement the land use vision included in the Comprehensive Plan. Chapter 163 of the Florida Statutes requires that a local comprehensive plan be evaluated at least every seven years in a process known as the Evaluation and Appraisal Report (EAR). The EAR process requires local governments to evaluate the effectiveness of each element, prepare revised population projections, and reassess land use, transportation, and other facility needs based on updated population projections. In addition to the assessment of each element, the EAR

must address major planning issues that have occurred since the Comprehensive plan was adopted in 1999.

CHANGES IN GROWTH MANAGEMENT

Sweeping legislative changes took place this year in how future growth will be managed in Wellington and in the State of Florida, including changes to the role of the Comprehensive Plan. Key was the transference of responsibility of growth management from the State to local governments. No longer is it necessary to submit Comprehensive Plan changes to the State at a maximum two times per year, but rather local governments must still review their plans, but only once every seven years and primarily to just determine if changes in State requirements necessitate any changes to local Comprehensive Plans.

Many organizational changes took place at the State level affecting the administration of how growth is managed. A new department, the Department of Economic Opportunity (DEO), was created assuming much of the oversight responsibility from the Department of Community Affairs (DCA), including oversight of the Florida



Housing Finance Corporation, Division of Housing and Community Development, and Division of Community Planning. Oversight responsibilities of the Florida Communities Trust and Working Waterfronts Program were also transferred from the DCA to the Department of Environmental Protection. New divisions were also created within the DEO to encourage economic development within the State, including the Strategic Business Development Division, the Division of Community Development and Workforce Services. The new legislation also provided for needed two-year permit extensions received either from the Department of Environmental Protection or a water management district, such as the South Florida Water Management District or via Senate Bill 360.

As it relates to Developments of Regional Impact (DRIs), the new legislation retained the DRI exemption in Dense Urban Land Areas, eliminated industrial, hotel/motel, and movie theaters from DRI review. It also provides for a four year extension to commencement, phasing, build-out and expiration dates and mitigation requirements upon request. Concurrency is also no longer required by the State for transportation, public schools, and park/recreation, but is left to local governments.

PLANNING

The Budget is the annual financial and operational plan resulting from a comprehensive planning process. The creation of the Budget involves an analysis of service business priorities, policy review and the creation of business plans for all of Wellington's departments.

WELLINGTON PLANNING PROCESS



Beginning with the strategic plan, initiatives are identified that provide the basis for departmental business plans which are rolled into the Budget and into the Capital Improvement Plan (CIP). Action plans are created to achieve strategic goals are derived from business plans and initiatives. Action plans provide specific steps toward achieving objectives and cross-department responsibility. Throughout the process, performance measurement, economic indicators, and environmental conditions are analyzed and reported so that planning and budget adjustments can be made.

STRATEGIC PLAN

The following section presents all elements of Wellington's Strategic Plan and is outlined as follows:

- Strategic Planning Model – an illustration of the model for plan development

- Strategic Initiatives – a brief overview of FY 2012 initiatives with a focus on Economic Development

- Service Business Plan and the Service Business Hierarchy developed by management and staff in preparation for the annual budget

The Strategic Plan drives the service priorities and initiatives for the new fiscal year, and the process links the plan to the involved divisions through departmental business plans, objectives and action plans. All divisions thus work within a unified plan toward shared goals and priorities set by the Council.

STRATEGIC PLANNING MODEL

Value-based principles that describe the preferred future in 10 years	VISION	Destination “You Have Arrived”
Strategic goals that focus outcome-based objectives and potential actions for 5 years	PLAN	Map “The Right Route”
Focus for one year – a work program: policy agenda for Mayor and Council, Management for staff; major projects	EXECUTION	Itinerary “The Right Direction”
Principles that define the responsibility of city government and frame the primary services – core service businesses	MISSION	Vehicle “The Right Bus”
Personal values that define performance standards and expectations for employees	CORE BELIEFS	Fuel “The Right People”

STRATEGIC INITIATIVES

The Strategic or Budget Initiatives developed this year focus on preserving, protecting and enhancing Wellington’s investment while at the same time strengthening relations amongst the city, residents, and businesses. The major initiatives are: Neighborhood Renaissance, Creating a Sense of Place, Safe Neighborhoods, Commercial Redevelopment, enhancing Wellington’s desirability and reputation as business-friendly community, Protecting Our Investment and being a Responsive Government.

NEIGHBORHOOD RENAISSANCE

Because Wellington is comprised of many diversified neighborhoods, several approaches are used to preserve and enhance different residential areas. Comprehensive plans were developed for several Wellington neighborhoods to address their specific needs focusing on improving neighborhood infrastructure, beautification, and public safety.

NEIGHBORHOOD INFRASTRUCTURE ASSESSMENTS AND PROJECTS

To effectively measure the amount of needed private and public reinvestment, a Facilities and Infrastructure Condition Assessment (FICA) was conducted within each of the eleven identified transitional neighborhoods. Facilities that were assessed include roadways, sidewalks, lighting while

also identifying hazards such as large cracks in sidewalks. This information assists Wellington in identifying areas of greatest need of reinvestment and is incorporated into Public Works schedules. The initial assessments of the target neighborhoods will also serve as a baseline in measuring Wellington's redevelopment and economic development efforts.

In addition to FICA, Wellington has completed other neighborhood infrastructure projects. The Goldenrod Road closure was completed in an effort to improve safety within the Goldenrod transitional neighborhood. Other infrastructure improvements were also made throughout several transitional neighborhoods to improve public safety, including the installation of additional lighting conduit for new supplemental FPL streetlights that are scheduled to be installed this year.

BEAUTIFICATION

In a continuing effort to enhance the aesthetics of the community and to assist neighborhood funding of beautification projects, Wellington offers four levels of Beautiful Wellington Grant Program. These grant programs are available to Wellington residents and entities domiciled within Wellington. All grants must be awarded prior to construction. In addition, a new grant program was developed this year, the Defensive Measures Grant. This new program provides funding for improvements to lighting on private residential properties and also provides funding for Crime Prevention Through Environmental Design (CPTED) projects, such as fencing and vegetation removal.

CODE COMPLIANCE AND NUISANCE ABATEMENT

The attractive appearance and unique character that Wellington is known for can only be maintained by enforcing strict property maintenance standards. These standards include architectural, landscaping and signage that directly impacts aesthetics. An increase in the amount of foreclosures in recent years has led Wellington's leaders to create a focus on maintenance of vacated properties.

The main initiatives put forth by the Council to increase the level of code compliance: maintenance and appearance of commercial and multi-family developments; community appearance including yard waste, vegetation, parking issues, and rental dwelling licensing that ensures maintenance of rental facilities. The Nuisance Abatement team partners with Code Compliance under the Safe Neighborhoods Initiative to enforce restrictions and work with residents to provide maintenance and address potential safety hazards.

CREATING A SENSE OF PLACE

TOWN CENTER DEVELOPMENT

At the heart of Midtowne is Wellington's Town Center, a 23-acre site within 2 miles of Medical Arts District and prominently anchoring Wellington's "Main Street" further discussed below. Town Center is home to a Gold LEED-Certified City Hall, Patriot Memorial featuring a steel beam from the World Trade Center, Scott's Place--a barrier-free playground for children and parents of all physical abilities, Aquatics Complex, a new Amphitheater which can accommodate up to 1,500 people for concerts and community

events, Community Center-- home to a variety of activities open to the general public and about to be razed and rebuilt following a variety of public input sessions, and finally, a 16 court Tennis Center.

MAIN STREET

The main roadway in Wellington, Forest Hill Boulevard, runs several miles through the center of town and continues east all the way to the coast. Recently, Wellington has begun the transformation of this roadway into a native-landscaped, pedestrian friendly Main Street. The first phase was a nearly \$10 million investment. This is a critical step in making Wellington a walkable town.

EQUESTRIAN BRANDING

The equestrian community is an integral part of the economic demographic and physical infrastructure of Wellington adding to its unique lifestyle and ambience. Over the years Wellington has made a substantial investment in the special infrastructure requirements to encourage and support these interests: unique legislative protection for the industry; the Equestrian Preservation Area; an optional comprehensive plan element; an Equestrian Overlay Zoning District, a riding trail master plan and numerous water quality improvements. The economic impact of the industry is substantial.

SAFE NEIGHBORHOODS

The safe neighborhoods mission is to identify social and economic factors that contribute to neighborhood decline and to prepare a set of strategies that will (1) develop a community based movement that restores a safe family neighborhood orientation, (2) engage residents in their neighborhoods; and (3) encourage investments in appearance and the long-term maintenance of neighborhood values. The objectives of this initiative are as follows:

- Build a structure to maintain communication between Wellington, organizations, residents, and neighborhoods and create positive perceptions of neighborhoods
- Unite neighborhoods through community groups, forums, services, education, and outreach programming
- Work with Community Oriented Policing to implement an action plan and use police data to analyze trends in neighborhoods
- Support the development of infrastructure and neighborhood improvements including road closures, road paving, fencing, sidewalks and lighting
- Develop community partnerships including the Citizens Volunteer Organization; crime watch groups; county non-profit organizations such as Paint Your Heart Out; homeowners associations; religious organizations and local chambers of commerce

- Improve neighborhood beautification through clean-up events organized by non-profit groups, residents, and organizations

COMMUNITY DEVELOPMENT BLOCK GRANT

Beginning this year, Wellington will receive Community Development Block Grant (CDBG) funds directly from the U.S. Department of Housing and Urban Development (HUD) This represents a change to the way Wellington was previously able to access CDBG funds. Previously, Wellington participated in Palm Beach County's Urban County Program through an interlocal agreement whereby Wellington was provided an opportunity to annually apply to Palm Beach County's Housing and Community Development Department for CDBG funds on a competitive basis.

The annual appropriation from HUD is estimated to be slightly less than \$200,000 depending on the level of funding appropriated for the CDBG program on a national basis. Federal restrictions mandate whatever CDBG funds Wellington is given be used to meet at least one of three primary national objectives:

- Activities Benefiting Low-to- Moderate-Income Persons
- Activities Which Aid in the Prevention or Elimination of Slums or Blight
- Activities Designed to Meet Community Development Needs Having a Particular Urgency

One of the most efficient and least administratively burdensome use of the funds has historically been to use the funds to install or repair needed infrastructure such as sidewalks, lighting, and drainage improvements in qualifying residential areas. This will allow Wellington to utilize the funds that were originally earmarked for those improvements for similar purposes, such as bringing qualifying residential properties up to code. This will assist Wellington in leveraging the impact of the CDBG funds while assisting with overall redevelopment.

COMMERCIAL REDEVELOPMENT

AGING COMMERCIAL CENTERS

Wellington's commercial redevelopment is mainly focused on five aging commercial areas throughout Wellington, including the regional mall, that are experiencing high vacancy rates with a visible need for physical improvements. Efforts to date have included reaching out to owners and property management companies to gain an understanding of what is happening in the local marketplace to determine what programs, incentives, and outreach can be implemented to address issues and promote growth. By determining the needs of each commercial center, strategies are being created to implement concept plans to support successful redevelopment. As part of enhancing further sustainable growth, items such as pedestrian connectivity and rezoning (site specific overlay zoning districts and the Mixed-Use Planned Development District) have been created or are being addressed to create a live, work, and play environment.

WELLINGTON LIVING LAB

The Wellington Living Lab is a result of a collaboration with the School of Urban and Regional Planning at Florida Atlantic University. On July 12, 2011, the Wellington Council approved a three-year partnership with Florida Atlantic University (FAU). FAU and Wellington are teaming up to focus on long-term planning and economic development strategies.

The main vehicle for the FAU / Wellington partnership is the Wellington “Living Lab”. The Wellington Living Lab utilizes the concept of open-innovation and allows input of stakeholders throughout the research and planning process on the FAU Living Lab website (www.fplln.fau.edu/wellington/).

The first project currently underway is an economic opportunities assessment. The FAU students are analyzing Wellington demographics, physical resources, and economic conditions within the larger region. The final report for this project is expected by February 2012. Future projects will include a business incubator program and work on the Wellington Medical Arts District.



MEDICAL ARTS DISTRICT

Wellington is home to many medical businesses on State Road 7 surrounding the Wellington Regional Medical Center. To further develop the existing presence of these businesses, the EDI includes the creation of a mixed-used district to attract medical related businesses with family-sustaining employment opportunities. The entire Medical Arts District is estimated to create or retain up to 6,000 jobs with annual salaries topping \$400 million. The vision for the Medical Arts District is completion of a 200 bed congregate care facility, 150 room hotel, biotech and biomedical facilities, medical offices,

diagnostic and treatment centers, medical research, development and manufacturing, and auxiliary retail space. The campus will provide for both professional and technical medical education serving as many as 1,000 students. In support of the Medical Arts District, the Wellington Council adopted ordinances for a Medical Arts Planned Development District. In addition, the Palm Beach County Commission approved an exception to traffic standards for the site, allowing the proposed development to move forward. Looking ahead, Wellington intends to do all of the infrastructure improvements and financing, an investment of \$25 to 40 million for roadways, drainage, environmental preservation as well as broadband and other technology. This is in addition to the utility infrastructure already in place. Wellington has already received interest from several medical schools as well as an innovative cancer treatment centers. A recent economic impact analysis indicates a five year benefit to our local economy from the treatment center to be as much as \$500 million and 800 to 1,000 permanent jobs.

A BUSINESS FRIENDLY COMMUNITY

A core component of the Wellington 2060 plan is to continue to be perceived as a business-friendly community that will allow Wellington to increase its tax base and employment opportunities. The relationship with the business community starts with Wellington's government services and is reflected in customer relations. This includes all forms of communication including printed materials, internet information, and in-person. The relationship is being enhanced through additional efforts including business promotions, internet links, and collaborative efforts to recruit and retain businesses.

Wellington's Business Development Strategy recognizes that in order to work in concert with the business community, local government must be viewed as a partner. The strategy also provides a benefit to the business community by providing a clear understanding of local government's role in business development and ensuring that the relationship is mutually advantageous.

Objectives:

- Foster a collaborative partnership with Wellington businesses and property owners to promote business development and retention.
- Establish a "Business Ambassador" program for existing and potential new businesses.
- Provide user-friendly information (print and web) for all business customers.
- Establish policies for enhanced business customer service.
- Establish incentives for promoting and enhancing business growth and expansion.

PROTECTING OUR INVESTMENT

UTILITY INFRASTRUCTURE MAINTENANCE & EXPANSION PROGRAM

Approximately \$30 million in improvements is underway over the next four years for the repair, replacement, ongoing maintenance and expansion of Wellington's potable water system and Wellington's waste water facilities. Wellington will be expanding existing facilities in order to meet future capacity needs. Improvements include, but are not limited to improvements to existing sewage lift stations, replacement of forcemains throughout Wellington, connecting raw water wells, and improving water storage repump facilities. Wellington will perform major rehabilitation of 7 to 8 lift stations and minor rehabilitation of 7 to 8 stations each year starting with stations in worst condition/highest risk. These programs are designed to improve and repair the aging water and wastewater systems to meet federal regulatory requirements and public safety levels.



DRAINAGE REHABILITATION PROGRAM

Bank restoration and canal cleaning of the C-9 Canal is currently underway. This project will substantially improve the east-west stormwater conveyance, which has been identified as an area that needs improvement. Slip-lining of deteriorated drainage pipe in Pinewood East has been scheduled to begin in June 2010.

DRAINAGE & FLOOD CONTROL IMPROVEMENT PROGRAM

Approximately 2,000 l.f. of storm drain pipe, including inlets have been cleaned, removing several hundred cubic yards of dirt/debris. This cleaning operation has been concentrated in areas that historically have flooded.

A plan is being developed to upgrade six (6) pump stations and five (5) control structures standardizing all components to Wi-Fi compatibility and eliminate software communication issues with current telemetry. to assist with any potential rain events/storms in the future.

SWALE MAINTENANCE PROGRAM

Funding for a program to improve swale performances in target areas is included in the FY 2011 budget for \$350,000.

ROAD MAINTENANCE PROGRAM

A two-year (2) pavement resurfacing program has been developed with the following roadways completed:

South Shore Blvd.	Wellington Trace
Pierson Road	Fairlane Farms Road
Fortune Way	Montauk
Big Blue Trace	

The following roadways are scheduled for the coming year:

Binks Forest Drive	Weatherly Road
Summerwood Circle	Old Cypress Trail
Schweizer Court	Britten Lane
Hiller Street	Windsock Way
Lindberg Lane	Lockheed Terrace
Boeing Court	Sunward Way

PARKS & PUBLIC FACILITIES MAINTENANCE PROGRAMS

Wellington has implemented several maintenance programs to benefit the parks and public facilities. The following highlight some of the programs that have been instituted and will be continuing for this fiscal year:

- Entrance sign additions in the Equestrian areas
- A tree trimming and palm pruning program is well under way
- Weed spraying under major thoroughfare hedges has been instituted on a 90 day cycle

Extensive field renovations will continue including drainage installation, sod, soil and building practice fields, multipurpose soccer and football fields. Additionally, the following programs have taken place around Wellington:

- Rustic Ranches trails underwent a general clean up and grading and now is ready to seed
- Ten trail heads have been moved and renovated
- Horse Trail improvements, including drainage work, sodding, adding new bases, etc., have been done throughout Wellington
- New facilities have been added to Scott's Place, Wellington Green Park , Palm Tran Park and Section 24

NEIGHBORHOOD PARKS MAINTENANCE PROGRAM

The following neighborhood parks are proposed for various improvements that have been deferred in recent years. They are listed in order of priority based on need and estimated cost of each for capital maintenance and improvements.

<u>Priority</u>	<u>Park</u>	<u>Estimated Cost</u>
1	Margate Park	\$65,000
2	Essex Park	\$60,000
3	Field of Dreams	\$80,000
4	Amesbury Park	\$40,000

FACILITY IMPROVEMENTS

Many facility improvements are scheduled in the coming year. Below is an example of the work that is being planned or is currently underway:

- Weatherproofing and exterior improvements to Village Park Gym
- Construction of a new Wellington Community Center
- Bury power lines, install mast arms and install turn lanes at the Town Center complex entrance
- Renovations to the former municipal offices at Greenbriar Boulevard for conversion to a sheriff substation

Conceptual Rendering – Community Center



RESPECTING THE ENVIRONMENT

By continuously investigating technological advances, studying environmental indicators, educating the public and working as a team with all concerned agencies, Wellington is taking responsibility for protecting natural resources while reducing environmental impacts.

RESTORATION OF TREE CANOPY

In an attempt to increase the overall canopy of Wellington we have set a goal of obtaining a 60% canopy by 2060 (60 by 60). In order to accomplish this goal the following steps will be needed:

- Obtaining a new urban ecosystem analysis
- Increase plantings on public land adding trees to neighborhood parks
- Exploring incentives for private property owners to plant trees,
- Provide assistance for replacement of invasive exotics species and education of the FPL “right tree, right place” program
- Refilling our current nursery to replace trees that have been used during the Forest Hill Boulevard project and the possibility of adding a second nursery sometime in the future.

GO GREEN PROGRAMS

Staff continues to identify opportunities to improve energy efficiency and environmental sustainability through its Go Green Team. In 2009 the team partnered with local schools and Jet Hauling to sponsor the Cash for Cans project. Local schools competed to collect the most aluminum cans, with the top three schools winning cash prizes. The program won national acclaim and \$5,000 from Novelis Corporation.



WIFI EXPANSION

The WiFi Expansion project is underway as additional WiFi radios have been added and all lift stations are now communicating through the WiFi system. Public Works is planning expansion of the WiFi system to include communication with the Surface Water Management system. Wireless Cameras in parks and in heavily used intersections are also planned to improve public safety.

EQUINE WASTE AND ENVIRONMENTAL PROGRAM

Wellington has modified the code of ordinances, Article V – Stormwater Quality Management, to improve the Best Management Practice (BMP) designed to further enhance flood attenuation, improve water quality and provide additional storage of surface water. The program's goal is to further reduce nutrient concentrations and other pollutants that potentially may enter the regional storm water systems. This goal is consistent with, and complimentary to, other State and Federal efforts to improve water quality in South Florida and the Florida Everglades.



RESPONSIVE GOVERNMENT

In an effort to connect residents with a responsive government that is accountable to stakeholders and provide services that residents need, Wellington has implemented the following initiatives for the coming fiscal year.

OPEN WELLINGTON AND DOCUMENT MANAGEMENT SYSTEM

The Document Management system project has been expanded to include the entire Open Wellington Initiative. The program was implemented with the financial transparency reporting tool and is now in its second phase. This includes upgrade of the Document Management System, backlog scanning of all city records, integration of the Document Management System with SharePoint, GIS and SunGard and the expansion of Open Wellington online.

EXPANDED E-SERVICES

Wellington is striving to be the most user friendly government in the United States. To this end, we are working to make as much information and as many resources as possible available electronically. We have added the Open Wellington system, the Browse Aloud website reading feature, and have made the directory of services information searchable. We are currently adding a new citizen contact center, updated and easy-to-use maps, and are transitioning all of our forms to electronic submittal forms.

COST RECOVERY

In an effort to recoup both internal and outside consultant costs to Wellington associated with processing various types of zoning-related applications, a cost recovery program was initiated. Under this program, in-house staff time expended



and the charges that our outside consultants (Traffic, Engineering, etc) submit for their review services are initially charged against the application filing fee (until depleted) and then invoiced for additional funds from the petitioner. This program generates substantial revenue and greatly reduces Wellington's cost for reviewing and processing applications.

RECREATION PROGRAMMING

Wellington is home to over 30 parks and offers an abundance of recreational opportunities for all residents. The commitment is evident in the high level of service standards set forth in the Comprehensive Plan of 10 acres of open space per 1,000 residents. In October 2009, the Parks & Recreation Department received the prestigious National Recreation and Park Association's CAPRA Accreditation for excellence in park operation and service. Wellington is proud to offer the following new recreational opportunities for the community.



BARRIER-FREE PLAYGROUND (SCOTT'S PLACE)

A playground designed for special needs populations opened at the Town Center this year. The park is equipped with ramps and guardrails to accommodate children who use wheelchairs as well as those with other physical and cognitive disabilities. The playground was made possible by a donation from the Williamson family in honor of their son Scott. Phase II of the playground is anticipated within the next two years.

BOYS AND GIRLS CLUB

The Boys and Girls Club of Palm Beach County provides a variety of recreation and community programming at the existing Wellington Community Park facility. In an effort to better serve the increased demand we proposed to build a new facility on city owned property on Wellington Trace in lieu of developing on the existing property. Moving to a more central location will allow the club to better serve its clients and partner with Wellington on programs at our Safe Neighborhoods Office. Wellington has committed \$700,000 of its recreation impact fees with an additional \$300,000 in contributions expected for this building and to assist in relocation. Wellington also agrees to manage the planning design and construction as well as complete the site/civil design for the Club. Through the relocation, this agreement eliminates the \$50,000 annual programming contribution from Wellington to the Boys and Girls Club.

EMERGENCY MANAGEMENT

Wellington's emergency management plan follows the Incident Command System (ICS), which is the fundamental component of the National Incident Management System. Staff completed a Comprehensive Emergency Management Plan to provide for preparation, response, recovery and

continuity of service for disaster conditions resulting from a hurricane or other hazards that threaten the lives and property of Wellington residents. The plan provides for and organizes the preparatory and protective measures to be taken to minimize or prevent personal injury and property damage while continuing to provide the highest level of service to residents and employees during the recovery phases. The plan also includes a Continuity of Operations element to ensure services are restored as safely and quickly as possible.

SERVICE BUSINESS PLAN

Within Wellington's Service Business Plan, general business is assigned to one of four service tiers, based on its relative priority as a municipal service and its fit with the Mission and Vision:

No Choice Core Businesses – Services mandated by or affected by mandate of federal or state government

Choice Core Businesses – Core services not required by law, but are a principal municipal function

Quality of Life Services – Choice services which are provided to enhance the customer experience

Community Add-ons – Premium selected services exceeding quality of life enhancements

The assignment of the businesses into these tiers serves to identify the hierarchy of city services into essential core services or services which leaders make a choice to provide to improve customer experience. An essential element of the provision includes support services that are provided by many departmental divisions within Wellington. Not shown specifically in the hierarchy, but core to its operation and support of all primary businesses are:

- Legal Services
- Financial Services
- Public Records
- Human Resources
- Facilities & Equipment
- Procurement
- Information Services
- Risk Management
- Property & Real Estate Management
- Community Information & Marketing



Management and staff detail the individual services provided by each division; identified as core and non-core services. This detail by division within the Service Business Hierarchy is the basis of Departmental Business Plans and allows for the prioritized allocation of personnel, equipment and operating resources for the FY 2010 budget process.

SWOT ANALYSIS

A step in the strategic planning process is to identify the strengths, weaknesses, opportunities and threats for operations improvement. Staff members from all functions prepare SWOT responses during the planning phase of the budget process. SWOT responses are compiled and grouped into like areas to identify the most important issues to stakeholders. Department business plans are then built to leverage strengths and address weaknesses and opportunities.

CUSTOMERS

A sound business plan identifies the entity's primary customers so that all stakeholders have knowledge of the citizens they serve and can maximize service delivery. The value of each city service to these customers helped determine its relative ranking within the Service Business Hierarchy. Wellington's Business Plan identifies the following customers by relative impact on services provided:

PRIMARY CUSTOMERS

- Taxpayers and Ratepayers
- Annual Residents
- Seasonal Residents
- Water Customers
- Business Owners and Businesses: Current and Future
- Equestrian Community

SECONDARY CUSTOMERS

- Homeowners
- Tourists and Guests
- Community & Service Organizations
- Wastewater Customers
- Developers
- Landlords and Renters

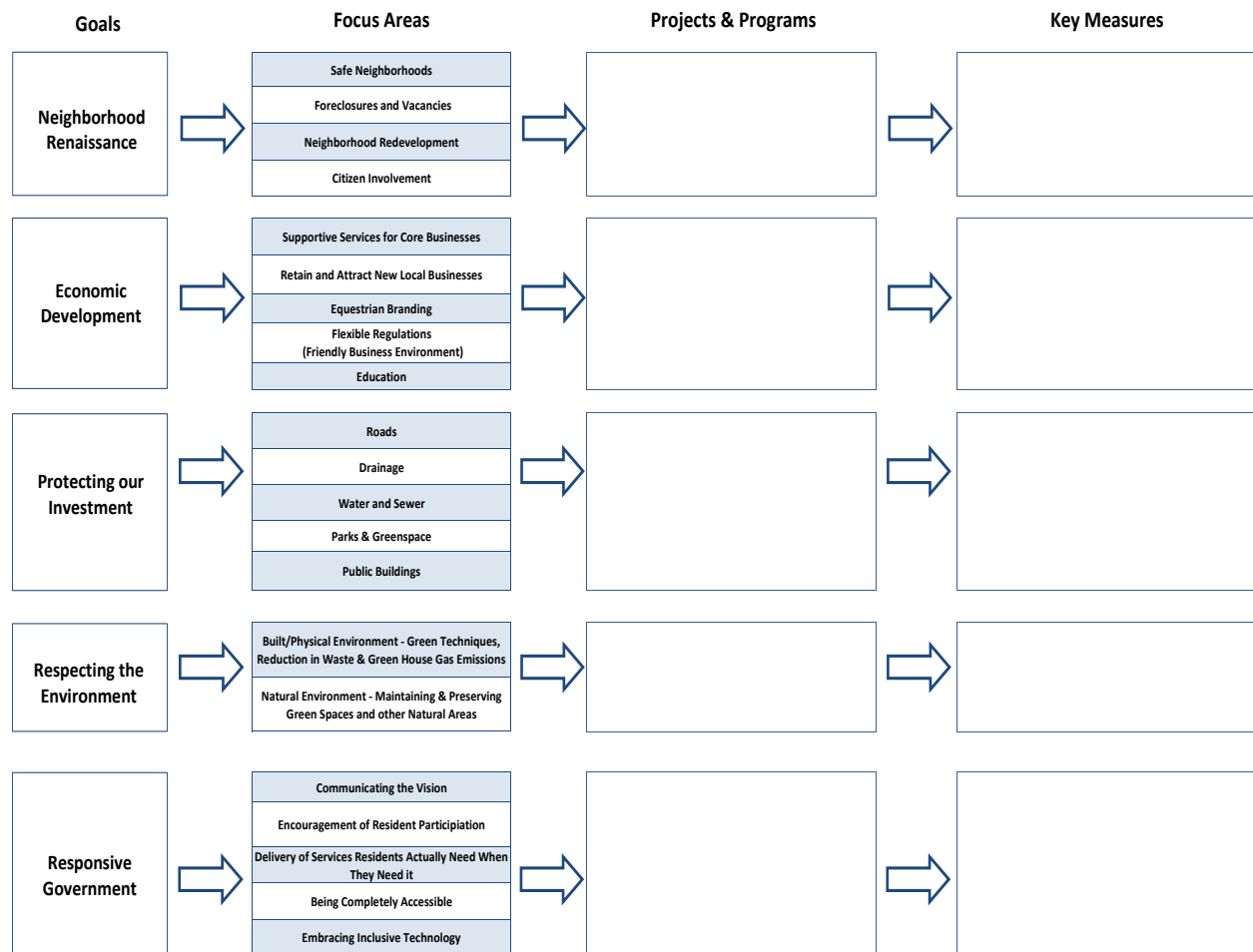
OTHER IMPORTANT CUSTOMERS

- Youth
- Seniors
- Schools
- Sports Associations
- Other Municipalities
- Legislators

ACTION PLAN

Council and senior management set the key vision outcomes. These outcomes are aligned into focus areas that concentrate actions and their outcomes into strategic priorities. Performance measures for each action plan are then provided in support of each focus area. The illustration below is used to assist all stakeholders in understanding the overall plan.

A great hometown.... Let Us Show You!
Great Neighborhoods • Great Schools • Great Parks



DEPARTMENT BUSINESS PLAN

Department business plans outline the mission, functions, goals and performance expectations of the operating divisions. These plans are aligned with the strategic goals and initiatives as part of the budget preparation, review and monitoring cycle. In the annual budget process, departments build from their core business services to determine what resources were needed to perform their specific services. Selected components of the department plans are shown in the Organization & Departments section of this document.

GOALS & OUTCOMES

Wellington's vision and mission are the basis from which broad, multi-year goals and departmental action plans are established and maintained. As the goals and objectives set forth in the Comprehensive Plan were achieved, leaders recognized the need to develop a short- and long-range strategy for achieving the mission and vision. In the annual strategic planning process, the city's leaders revisit and refine goals to continually adjust to the current social and economic environment.

The FY 2012 planning process resulted in redefined goals that support the vision of *A Great Hometown*, are simple and address current local issues:

- Neighborhood Renaissance
- Protecting Our Investment
- Respecting the Environment
- Economic Development
- Responsive Government

Departments biannually review their business plans to align with the city-wide goals. Progress toward achieving Comprehensive Plan goals and Strategic Goals are reported in the biannual update process. Progress toward the policy and management actions are reported in weekly status and project management reports. This progress is presented to Council and management annually in Goal Progress Report Cards.



PERFORMANCE MEASURES

The budget planning and development process involves the setting of goals and objectives for the new fiscal year while evaluating the achievement of prior years' goals and objectives. To provide an

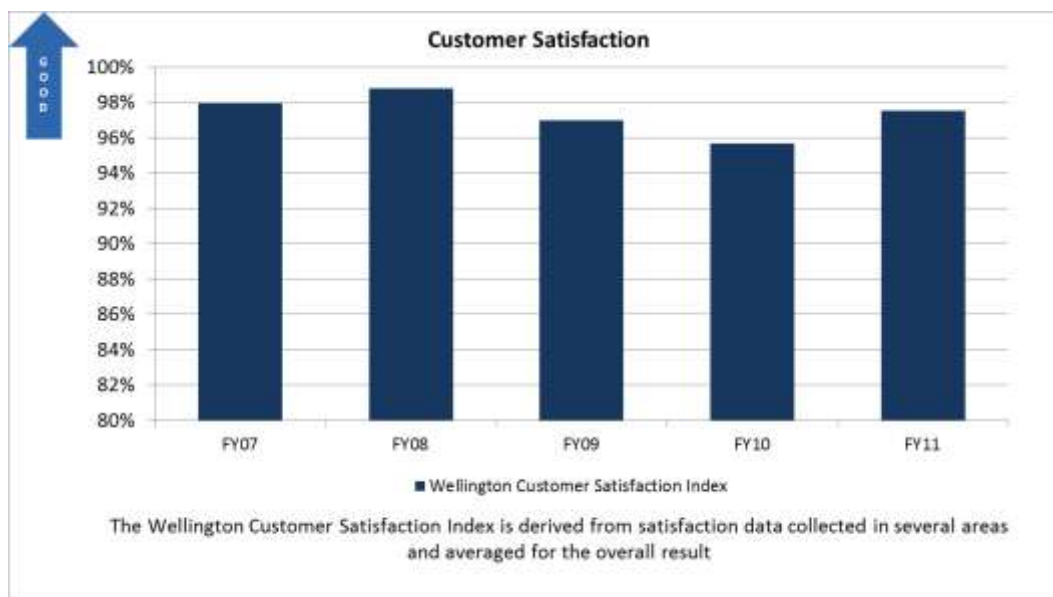
assessment method, departments and divisions established a series of measures derived from the workload inputs and outputs performed by each area. Workload Indicators are quantified and reported to determine the level of service required of each division and to provide the data to track resources used, productivity and quality of service evaluation.

Each year, Wellington's management and supervisors may realign their workload indicators and performance measures to better reflect overall city-wide key outcomes and individual department objectives. Many of the measures shown in the Organization & Departments section are indicated as new or not measured due to the newness of the measurement plan and the realignment of performance measures to shifting external conditions that lead to changes in key measurements.

Each type of measure is significant within the performance measurement system. Where outcomes are of universal concern to all stakeholders, input and output measures are important workload indicators that are monitored to determine needed resources. Monitoring of efficiency and effectiveness measures; such as cost of operations and timeliness of service delivery allows for agile adjustments to maximize resource use and service quality.

As Wellington progresses with a performance reporting system for internal and external stakeholders, a variety of indicators and measures are incorporated. This ensures the data is useful and relevant to differing users. In addition to the specific measures provided in the department summaries herein, below are two examples of key indicators used to determine our success in achieving our strategic goals.

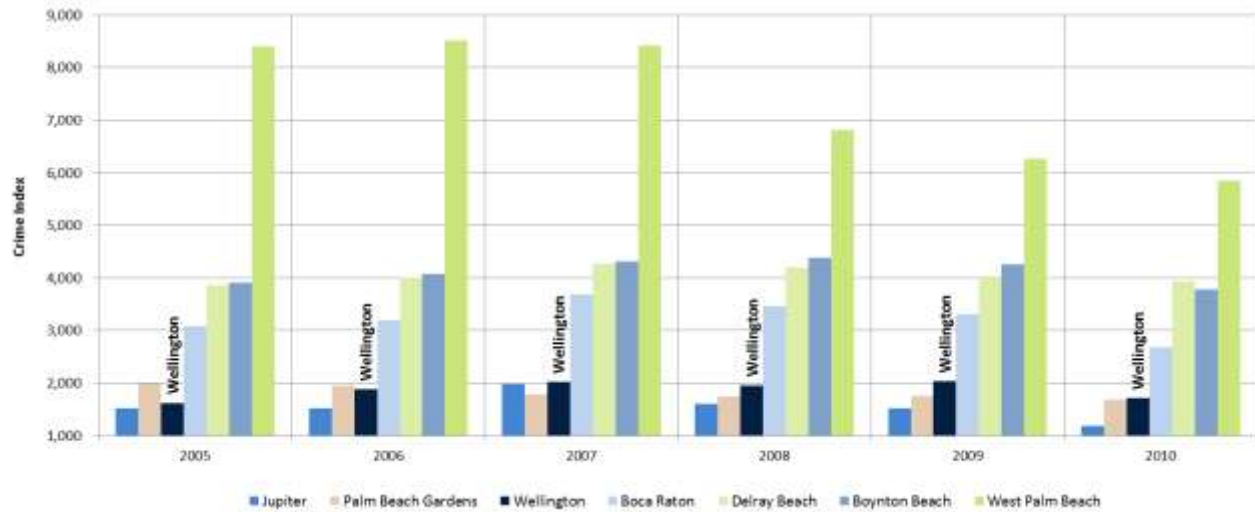
RESPONSIVE GOVERNMENT: CUSTOMER SERVICE



The Customer Satisfaction Index is derived from the customer satisfaction measures in several areas. Recreation, Solid Waste and Customer Service collect satisfaction data through online, written and oral customer surveys.

NEIGHBORHOOD RENAISSANCE: PUBLIC SAFETY

TOTAL INDEX CRIME – TOP 7 CITIES



Source: Uniform Crime Reports Program; Florida Department of Law Enforcement

The Total Index Crime indicator shows data provided by the Uniform Crime Reports Program of the Florida Department of Law Enforcement for Wellington and six similar cities in Palm Beach County. Wellington's total annual index crimes (including violent and property crimes) are comparable to the two lowest cities in the comparison.

Key Performance Measures or indicators for tracking action plan achievement and effectiveness are shown by action plan initiative in the table below. You will find charts for these measures throughout the budget document: Economic Outlook shows indicators used in budget development and departmental measures are shown in the department or division summary section.

SELECTED MEASURES FY 2011-12

Initiative	Measures
Neighborhood Renaissance	Grant Awards, Foreclosure Rates, Property Values, Number of Volunteer Organization Members and Projects, Neighborhood Beautification Plan Benchmarks, and Private Investment
Protecting the Investment	100% Water Quality Compliance, Pump Stations automated, Expenditures on Park Maintenance, Road Overlay Rate, Telemetry
Respecting the Environment	100% EPA Compliance, Reduction in electric costs, Participation in Go Green Initiatives, Outcomes of Go Green Projects
Economic Development	Unemployment Rates, Sales and Lease rates, Business Licenses Retained & Issued, Status of Capital Improvement Projects
Responsive Government	Crime Rates, Number of Customer Complaints, Program Participation Rates, Time it Takes to Restore Services after a Natural Disaster, Building Permit Timing





Budget Overview

BUDGET OVERVIEW

The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. The budget serves as a management and control tool by measuring actual performance against budget standards, focus attention on future operations and plans and improve communication of goals, objectives and plans. The more specific budget goals and objectives are to:

- Provide a high level of services and facilities for residents by establishing an appropriate taxation and financing structure while maintaining an appropriate level of reserves
- Focus on internal consolidation and customer service with a goal of providing the maximum level of service allowable in light of property tax reform limits
- Use technology and organizational realignment to increase and support the fulfillment of the strategic plan for the Wellington, which complements the comprehensive plan
- Evaluate and advise Council on initiatives which support economic development and maintenance needs to benefit the community.

BUDGET PROCESS

BUDGET CALENDAR

Task	2011 Date
Develop budget process and identify issues	January
OFMB prepares budget module, advanced analyses, budget request packages and guidance materials	January
OFMB prepares preliminary revenue & expense projections	February
Budget Kickoff with department heads	February 14-15
Department Action Plans due	February
Departmental Business Plan & budget requests due	March 1
Departmental TPP replacement & new fixed asset requests due	March 7
Departmental Budget Review Meetings	March 2 - 10
Draft budget and departmental presentations, review requests of departmental overviews with directors	March 15
CIP Development	March 30
Draft recommended CIP to senior managers	April 1
Recommended CIP to City Manager	April 14
Preliminary Taxable Value and state shared revenue estimates	June 15
Budget & CIP Workshop	June 27
Budget Workshop - TRIM & Preliminary Budget Document available	July 11
Preliminary TRIM approval	July 12
Maximum TRIM rates due to Palm Beach County	July - Final Week
Budget Workshop - NAV, Water/Wastewater, Solid Waste	August 23
Approve resolutions for non-ad valorem assessments & related fund budgets and approve resolution for enterprise fund budgets	August 23
First public hearing on proposed budget: <ul style="list-style-type: none"> • Announce percentage by which computed millage exceeds roll back rate • Adopt tentative budget • Amendments (if any) • Re-compute proposed millage (if amended) 	September 12
Advertise notice of tax increase and proposed operating budget within 15 days of Public Hearing	September 22
Second public hearing on proposed budget and approval of resolutions for final adoption of ad valorem millage rates and budget 2-5 days after advertisement	September 26
Certification of "TRIM" compliance signed by City Manager and submitted to Tax Collector	September 27

Note: That the above timetable meets the requirements of the State of Florida, Palm Beach County and existing bond covenants

Wellington's budget process relies on a timetable of tasks and the planning of steps and meetings that must be maintained in order to comply with state requirements for Truth in Millage as well as internal requirements for sound planning and fiscal responsibility. The budget process begins with setting a calendar of tasks for the coming months that meets all requirements and is approved by the city Council. The Wellington Budget Calendar prepared for the fiscal year 2012 budget preparation process is located on the previous page.

Through the budget process, an annual budget is developed that integrates priorities and short and long-term goals as established by Council in order to meet Wellington's needs and goals and establish annual financial allocations. These resource decisions address the desired quality of service, staffing levels, technology needs, equipment and capital improvements, and programs considered to be priorities by Council. Wellington's fiscal year starts on October 1 and runs through September 30.

Wellington uses the following budget model combined with forms and information intended to clarify budgeting and the issues the annual budget must address. The FY 2012 process continues a major shift in budgeting practice started with Fiscal Year 2008 from historic expenditure analysis to strategic planning first, budget dollars last.

POLICY AND STRATEGY PHASE

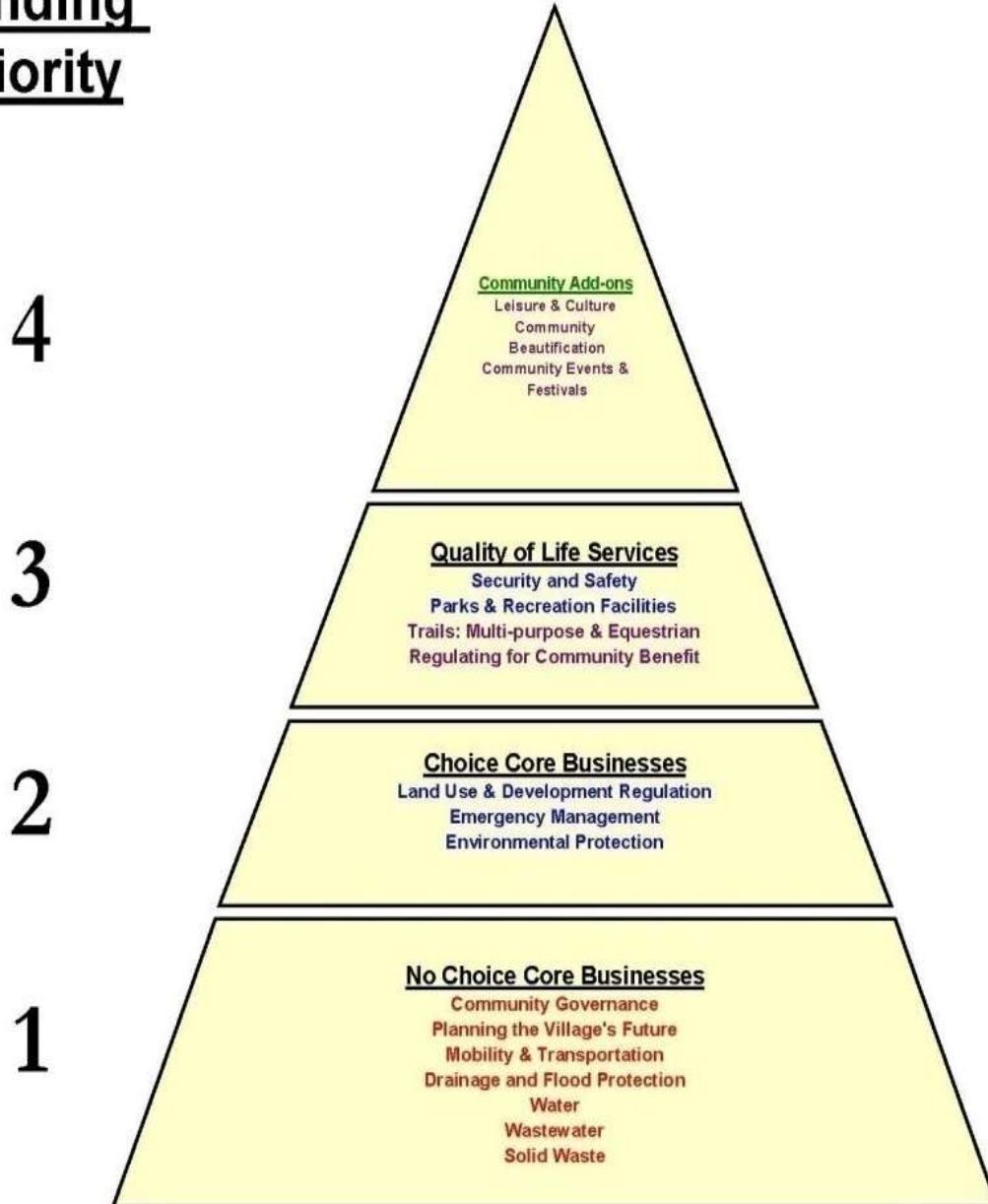
Setting priorities for Wellington is one of the most important responsibilities of the Council and these goals and directives set the tone for the development of the budget. In this phase, the Council and staff have the opportunity to reassess goals and objectives within the strategic framework in order to provide direction to the resource allocation and budgetary decision-making process.

Wellington's new strategic plan establishes broad goals through a collaborative and proactive process that consolidates input from all levels of staff and involved citizens. The strategic plan integrates the Vision and Mission into an overall Service Business Hierarchy, shown on the next page, and nine major principles. Further discussion of the strategic plan is provided in the Vision and Planning section.

Annually, the service priorities and objectives for each fiscal year are evaluated and the long-term financial plan is monitored and updated in order to set direction for the development of the budget that is properly aligned with the broad goals and strategic directives. This includes an assessment of services, capital needs, issues and challenges, opportunities as well as a review of economic trends and financial forecasts.



Funding Priority



ASSESSMENT PHASE

As part of the budget process, departments evaluate performance towards meeting current and past goals and objectives and assess current conditions, programs and needs. Various financial analyses, as well as productivity and staffing analyses, are performed. Programs and services are also reviewed thoroughly to assess their value and the subsequent priority to the residents of Wellington. These internal analyses are necessary to determine service needs and delivery improvements, cost savings and opportunities, and required staffing levels. Additionally, departments identify possible trade-offs in an attempt to provide the “best fit” of resources between service and workload estimates.

The Wellington Service Business Hierarchy pyramid is used by every division to establish the individual services by level associated with the more general services identified in the hierarchy. Departmental objectives are then established by level and each is linked to one of the five goals presented in the Vision & Planning section. Departments then provide the measure which will indicate their success. Any proposed changes in service levels, programming, or staffing are evaluated within the overall framework and must include analyses and justification for the request and is reviewed by the OFMB and City Manager during this process.

DEVELOPMENT PHASE

Each department's budget package includes worksheets and charts to aid in the preparation of their budget requests. FY 2012 budget amounts to be requested were first evaluated based on current resources by service level: "what they have". Next, resources needed for each priority level are determined using trend analyses and other historic expenditure information. The personnel required to perform the businesses at each level is ascertained similarly to arrive at the total dollars by funding priority level.

Included in each division workbook is a detailed expenditure history showing past years' expenses, a projection of current year expenditures and a worksheet to assist with the preparation of the proposed department budget based on recommended levels of service. The City Manager and Senior Staff review departmental requests and formulate a Manager-recommended budget. Through budget workshops, the Council reviews the budget alternatives and considers the Manager's recommendations to arrive at the selected level of service and the corresponding final approved budget.

A separate package is provided devoted solely to capital improvement projects. The capital improvement budget development begins with updating the five-year Capital Improvement Program (CIP) with input from each department. Capital improvement needs are identified for the next five years and projects in progress or otherwise previously approved are updated based on current information. Departments



submit justification for each new project proposal and include the estimated source of funding and operating budget impact, net of cost savings and potential new revenues.

A combined updated CIP is presented to senior staff for review; each project is evaluated individually and as part of the whole and the plan is submitted to Council for approval. Projects proposed for the first year are included in the annual budget development process.

REVIEW PHASE

The Office of Financial Management & Budget performs an administrative review of all departmental budget packages for consistency, reasonableness, and compliance with policies. The proposed document is compiled for presentation to the City Manager who hears department presentations, evaluates selected departments/divisions/issues/operations, performs an overall review, and makes funding level recommendations to the Council. The review also includes a broader assessment of whether the departmental proposals address the Council's goals, strategic directives, and program service needs while maintaining a city-wide perspective ensuring fiscal integrity.

ADOPTION PHASE

Prior to July 1, the City Manager presents a proposed budget for the fiscal year commencing October 1 to Council for consideration and further input. This document includes all proposed operating and capital expenditures and the financing sources. Budget presentations are distributed to Council, the press, and posted on Wellington's website. Council reviews the budget and holds workshops to provide an opportunity for management to offer additional information.

The budget is adopted in compliance with the Wellington Charter and the Trust in Millage (TRIM) Act, which include strict requirements and timetables for notice of budget hearings and ensuring resident input before final action. The Florida Department of Revenue sets a schedule for governments to follow in adopting tax roll information in accordance with the county property appraiser offices. Accordingly, there are three public hearings scheduled, conducted to obtain residents' comments. Revisions are made as appropriate, and the final budget is adopted by a resolution of the Council. Upon completion of the process, a copy of the final adopted budget is furnished to the Office of the Clerk of the Board of County Commissioners and to the State of Florida to certify compliance with all statutory requirements.

The Enterprise Funds Budget is often approved separately from the Governmental Funds Budget, but in no case later than September 30 each year in accordance with existing interlocal agreements as well as with utility revenue bond issue requirements.

State of Florida Statutes requires that all municipal governments establish budgetary systems and approve annual operating budgets. The Council annually adopts an operating budget and appropriates funds for the general, special revenue, capital and debt service funds. The procedures for establishing the budgetary data are as follows:

- Prior to September 1, the City Manager submits a proposed operating budget to the Council for the next fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.



- Wellington advises the County Property Appraiser of the proposed millage rate, special assessment levies, and date, time and place of the public hearing for budget acceptance.
- The budget and related millage rate and special assessment levies are legally enacted by resolution.

IMPLEMENTING, MONITORING & AMENDMENTS– BUDGET CONTROL

Upon the final adoption of the budget, staff implements the new fiscal year budget and begins the process of continuous monitoring and ensuring budgetary control throughout the fiscal year. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the city's governing body. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level.

Reports are prepared monthly to assist Directors and Managers in monitoring their department's revenues and expenditures and determine their over/under expenditures. In addition, these reports (available on Wellington's intranet and internet) can be generated daily or at any time by authorized employees. Monthly, a financial team



meets to review economic and financial trends as part of the financial reporting process. At this time, actual year-to-date totals are compared to the budget, revenue and expenditure patterns are examined and compared to provide forecasts and recommend corrective action as needed.

Wellington also maintains an encumbrance accounting system as one technique of accomplishing budgetary

control. Encumbered amounts lapse at year end; however, encumbrances for one-time purchases roll forward to the new fiscal year. Recurring purchases are generally re-appropriated as part of the following year's budget. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued until appropriations are made available.

During ongoing monitoring, staff may note that corrective action is needed to help accomplish planned or needed programs and activities and request budget amendments. The Council must approve changes or amendments to the total budget of the city or a department. Changes within a department or changes to a division, which do not affect total governmental expenditures, may be approved at the administrative level. All budget amendments, once approved, are processed by the Budget Office and tracked by the Wellington's computerized financial system.

BASIS OF ACCOUNTING, MEASUREMENT FOCUS AND FINANCIAL STATEMENT PRESENTATION

Wellington prepares a comprehensive annual budget for each fiscal year, beginning October 1 and ending September 30, on a basis substantially consistent with Generally Accepted Accounting Principles (GAAP). The two significant exceptions to GAAP are the treatment of capital outlay and debt service including principal payment in the Enterprise Funds (reflected as an expenditure) and capacity fees in the Enterprise Funds (reflected as revenues). Conversely, both of these items are balance sheet items in the Comprehensive Annual Financial Report.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Wellington recognizes revenues within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues for the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by Wellington.



The budget is organized into departments and divisions within the following hierarchical categories: Governmental Funds (General Fund, Special Revenue, Capital, and Debt Service) and Enterprise Funds (Solid Waste Collection, Recycling Services, and Water and Wastewater Utility System).

To better understand the budget, a basic understanding of this financial structure is required. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The following funds are used in the Fiscal Year 2012 Budget:

GENERAL FUND

The General Fund is used to account for all financial resources and related expenditures applicable to all city operations including both activities resulting from incorporation (i.e., acquisition of additional roads, additional staffing and administrative expenditures, and recreational activities), as well as any activities assumed by Wellington which were previously performed by the dependent taxing district (Acme Improvement District). Funding basis is ad valorem taxes to be assessed against all taxable properties within Wellington's boundaries, plus other municipal revenue sources.

The following Sub-Funds are components of the General Fund (self-balancing set of accounts used to control moneys that have been earmarked but not restricted for specific activities or objectives but are solely funded through General Fund revenues).

PUBLIC SAFETY – used to segregate all financial activity applicable to the operations of Public Safety. Currently, this fund tracks expenditures for police services as contracted from Palm Beach County Sheriff's Office.

EMERGENCY OPERATIONS – used to segregate all financial activity applicable to emergency preparation and response. Currently, this fund tracks expenditures for emergency materials and equipment.

SPECIAL REVENUE FUNDS

PLANNING, ZONING AND BUILDING FUND – used to account for all financial resources and expenditures applicable to the operations of Wellington's Planning, Zoning & Building division. The purpose of this fund is to segregate various permitting and inspection services pertaining to PZ&B and to insure that the fee structure for such activities is accurate. Any shortfall (revenues less than expenditures) is funded by the General Fund through operating transfers.

ACME IMPROVEMENT DISTRICT – used to account for all financial resources and expenditures applicable to the operations of the Acme Improvement District, a dependent district of Wellington, related to water management and neighborhood park facilities in accordance with the Plan of Reclamation and existing operations, construction of capital facilities and maintenance of same. Funding basis is non-ad valorem assessment against all taxable units within the District.

PLANNING, ZONING AND BUILDING FUND – used to account for all financial resources and expenditures applicable to the operations of the Planning, Zoning & Building division. The purpose of this fund is to segregate various permitting and inspection services pertaining to PZ&B and to insure that the fee structure for such activities is accurate. Any shortfall (revenues less than expenditures) is funded by the General Fund through operating transfers.



GAS TAX OPERATIONS FUND – used to segregate gas tax revenues, which are split into two special revenue funds. The funds have been established to capture activity for gas tax revenues and related expenditures. The Gas Tax Operations Fund reflects operations and maintenance expense only. This enables Wellington to demonstrate not only the separate accounting of gas tax revenue, but also to account for expenditures funded by certain types of fees.

CAPITAL PROJECT FUNDS

GAS TAX CAPITAL FUND – used to segregate road capital revenue and expenditures from maintenance & operations reflected in the Gas Tax Operations Fund.

RECREATION AND TRANSPORTATION IMPACT FUNDS – used to insure that impact fees be accounted for separately, therefore capital project funds were established to capture the activity for all impact fees. This enables Wellington to demonstrate not only the separate accounting of impact fee revenue, but also to account for expenditures of impact fees for specific capital projects.

CAPITAL FUND – used to segregate all financial activity applicable to governmental capital expenditures from governmental operating expense. These expenditures are funded by the General Fund, Recreation Fund and Surface Water Management through operating transfers.

DEBT SERVICE FUND

GENERAL DEBT SERVICE FUND – used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs for debt collateralized by a pledge to covenant to budget and appropriate from legally available non-ad valorem sources on an annual basis sufficient to make the annual debt service payments.

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

Enterprise Funds are used to account for operations which provide public services on a user charge basis and for activities where measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. The basis for Proprietary Fund accounting are similar to those found in the private sector and for Wellington consist of water and wastewater utility services, solid waste collection and recycling. The budgets for the Enterprise funds are not appropriated.

FIDUCIARY FUND – EMPLOYEE RETIREMENT HEALTHCARE TRUST FUND

This fund accounts for the trust fund established to receive and invest Wellington healthcare contributions in a defined benefit other postemployment benefit plan and to disburse these monies to cover retirees' health insurance in accordance with the trust document. Since these assets are held for the benefit of third parties and cannot be used to finance activities or obligations of Wellington, they are not included in the government-wide financial statements. Additionally, this fund is not subject to appropriation and is not included in this budget document.

BUDGETARY ACCOUNTING

Budgets are adopted on a basis consistent with generally accepted accounting principles. Wellington also adopts a non-appropriated operating budget for the enterprise fund substantially on a basis consistent with generally accepted accounting principles. All appropriations lapse at year end; however, encumbrances and amounts specifically designated to be carried forward to the subsequent year are re-appropriated in the following year. The following table outlines Wellington's departments and divisions. Additionally, basic knowledge of terms presented in the accompanying glossary may also be useful. Please also refer to the Appendices which provide a more detailed description of the financial policies as well as a description of all funds.

DEPARTMENTS & DIVISIONS

Executive Offices Council Legal Manager Clerk Public Works Administration Facilities & Grounds Building Maintenance Environmental Services Landscape Maintenance Neighborhood Parks Nuisance Abatement Aquatics & Sports Facilities Infrastructure Fleet Maintenance Roads Surface Water Management Solid Waste Collection & Recycling Preserve Maintenance	Customer Service Reception Front Line Public Safety Law Enforcement Emergency Operations Information & Technology Technology Services GIS Communications Wellington 2060 Long Term Planning Medical Arts Neighborhood & Community Services Senior Resource & Advocacy Program Safe Neighborhoods Human Resources Financial Management & Budget Purchasing Accounting & Treasury Budget Risk Management	Human Resources Growth Management Administration Code Compliance/BMP Building Planning & Zoning Parks, Recreation & Culture Administration Athletics Aquatics Programs Cultural & Leisure Facilities Special Events Construction & Engineering Services Utilities Administration Field Services Laboratory Utility System Maintenance Wastewater Treatment Facility Water Treatment Facility
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BUDGET HIGHLIGHTS

The budget is a plan (both financially and policy driven) for the accomplishment of goals and objectives identified as being necessary to the purpose of local government. As a financial plan, the budget includes estimates of resources required, tax and non-tax revenues available to support implementation and the number of positions estimated to fulfill the levels of service set forth by policy decisions. In other words, the “budget” is the legal authorization to expend city funds during the fiscal year.

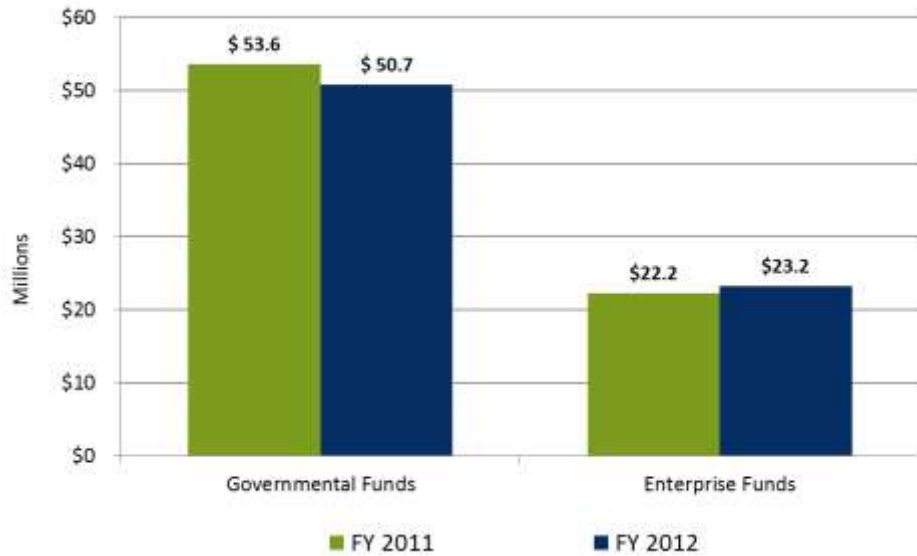
BUDGET SUMMARY

FY 2012 COMPREHENSIVE ANNUAL BUDGET

	General Fund	Special Revenue Funds	Capital Funds	Debt Service Funds	Total Governmental Funds	Enterprise Funds	FY 2012 Total
Revenues							
Ad Valorem Taxes	\$12,763,314				\$12,763,314		\$12,763,314
Non Ad Valorem Assessments - Drainage & SW		\$4,893,450			\$4,893,450	3,470,166	\$8,363,616
Utility Taxes	3,438,000	-			\$3,438,000		\$3,438,000
Franchise Fees	3,150,000	-			\$3,150,000	200,000	\$3,350,000
Local Communication Service Tax	2,750,000	-			\$2,750,000		\$2,750,000
Intergovernmental Revenue	3,960,000	1,000,000	915,000		\$5,875,000	100,000	\$5,975,000
Licenses & Permits	175,000	1,982,500			\$2,157,500		\$2,157,500
Charges for Services	1,495,565	532,000			\$2,027,565	16,241,000	\$18,268,565
Interest Income	140,000	122,125	175,000		\$437,125	362,500	\$799,625
Miscellaneous Revenues	227,200	314,000	650,000		\$1,191,200	174,000	\$1,365,200
Impact Fees	-		350,000		\$350,000		\$350,000
Capacity Fees and Restricted Interest Income					-	125,000	\$125,000
Total Revenues Before Transfers	\$28,099,079	\$8,844,075	\$2,090,000	-	\$39,033,154	\$20,672,666	\$59,705,820
Transfers In	3,600,000	2,050,000	2,883,750	1,958,700	10,492,450		\$10,492,450
Total Revenues and Transfers In	\$31,699,079	\$10,894,075	\$4,973,750	\$1,958,700	\$49,525,604	\$20,672,666	\$70,198,270
Net Appropriation of Operating Reserves	558,099	630,910	-		1,189,009	2,544,884	\$3,733,893
Total Revenues & Other Financing Sources	\$32,257,178	\$11,524,985	\$4,973,750	\$1,958,700	\$50,714,613	\$23,217,550	\$73,932,163
Expenditures							
General Government	\$9,164,651				\$9,164,651		\$9,164,651
Public Safety	7,492,054				\$7,492,054		\$7,492,054
Emergency Operations	29,400				\$29,400		\$29,400
Economic Environment	1,558,377	-			\$1,558,377		\$1,558,377
Physical Environment	6,450,187	6,229,159			\$12,679,346	12,000,061	\$24,679,407
Transportation		1,603,576			\$1,603,576		\$1,603,576
Culture & Recreation	3,170,308				\$3,170,308		\$3,170,308
Capital Outlay	327,691	271,250	4,612,000		\$5,210,941	6,350,222	\$11,561,163
Debt Service		-		1,958,700	\$1,958,700	2,899,700	\$4,858,400
Non-departmental	630,260	21,000			\$651,260	42,000	\$693,260
Total Expenditures Before Transfers	\$28,822,928	\$8,124,985	\$4,612,000	\$1,958,700	\$43,518,613	\$21,291,983	\$64,810,596
Transfers Out	3,434,250	3,400,000	2,108,200		\$8,942,450	1,925,567	\$10,868,017
Total Expenditures and Transfers Out	\$32,257,178	\$11,524,985	\$6,720,200	\$1,958,700	\$52,461,063	\$23,217,550	\$75,678,613
Net Use of Assigned Reserves	-	-	(1,746,450)		(1,746,450)		(\$1,746,450)
Total Expenditures, Transfers & Net Reserves	\$32,257,178	\$11,524,985	\$4,973,750	\$1,958,700	\$50,714,613	\$23,217,550	\$73,932,163

FY 2012 BUDGET VS. FY 2011 BUDGET

INCLUDING TRANSFERS AND CAPITAL RESERVE FUNDING



GOVERNMENTAL FUNDS

The following is a summary of Wellington's Governmental revenue sources (excluding transfers & reserves):

REVENUE SOURCES - GOVERNMENTAL FUNDS

	Actual 2008	Actual 2009	Actual 2010	Adopted 2011	Adopted 2012	Percent 2012
Ad Valorem Taxes	\$17,412,203	\$16,049,186	\$14,459,669	\$12,817,621	\$12,763,314	32.7%
Non Ad Valorem Assessment	3,572,397	3,549,190	4,193,890	4,895,000	4,893,450	12.5%
Utility Taxes	3,433,777	3,451,151	3,792,079	3,238,000	3,438,000	8.8%
Franchise Fees	3,492,742	3,594,701	3,298,051	3,400,000	3,150,000	8.1%
Communications Taxes	2,751,010	3,183,481	2,979,048	2,800,000	2,750,000	7.0%
Intergovernmental Revenue	9,716,493	13,507,676	18,247,748	5,197,000	5,875,000	15.1%
Licenses and Permits	3,276,635	2,963,269	3,314,643	1,942,500	2,157,500	5.5%
Charges for Services	2,145,313	1,766,751	1,710,416	2,032,080	1,997,565	5.1%
Miscellaneous Revenues	1,273,084	1,334,133	1,607,030	746,600	1,221,200	3.1%
Impact Fees	676,741	356,648	479,118	437,439	350,000	0.9%
Interest	2,910,930	3,401,293	1,335,770	1,042,000	437,125	1.1%
Total	\$50,661,325	\$53,157,479	\$55,417,462	\$38,548,240	\$39,033,154	

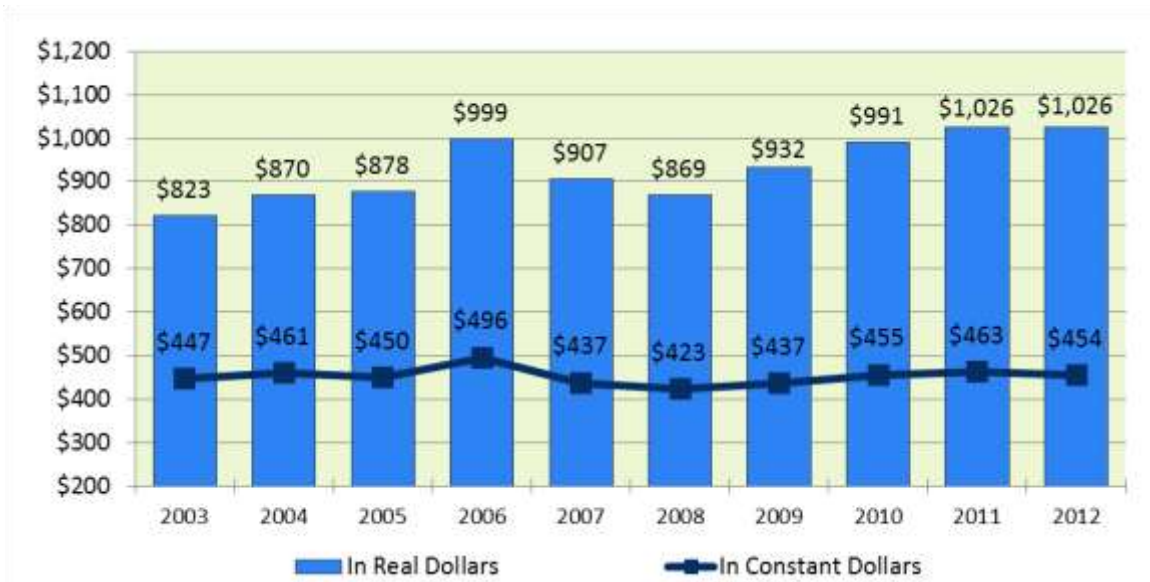
HOW GOVERNMENTAL REVENUE SOURCES CHANGED

	General Fund	Special Revenue Funds	Capital Funds	Total Governmental Funds
Net 2011 Revenue Budget	\$27,984,551	\$8,753,250	\$1,810,439	\$38,548,240
Impact of Assessed Value	(54,307)	(1,550)		(55,857)
Growth and Economy Driven Revenues	335,000	(45,000)	185,561	475,561
Charges for Services	69,235	66,250		135,485
Investment Income	(320,000)	(28,875)	(256,000)	(604,875)
Other	84,600	100,000	350,000	534,600
Net Change in Revenue Sources	114,528	90,825	279,561	484,914
Net 2012 Revenue Budget	\$28,099,079	\$8,844,075	\$2,090,000	\$39,033,154

PROPERTY TAX MILLAGE AND ASSESSED VALUATION

Legislative actions on property tax reform since 2007 have focused public attention on ad valorem tax as a revenue source. It should be noted that ad valorem property tax funds only a portion of municipal operations. However, the use of the funds is not restricted as with most other municipal revenue and is therefore fundamental to financing government operations. The levying of a property tax rate is one of the most important and most sensitive policy decisions Council must make on an annual basis. The following provides a history of the total tax burden borne by residents.

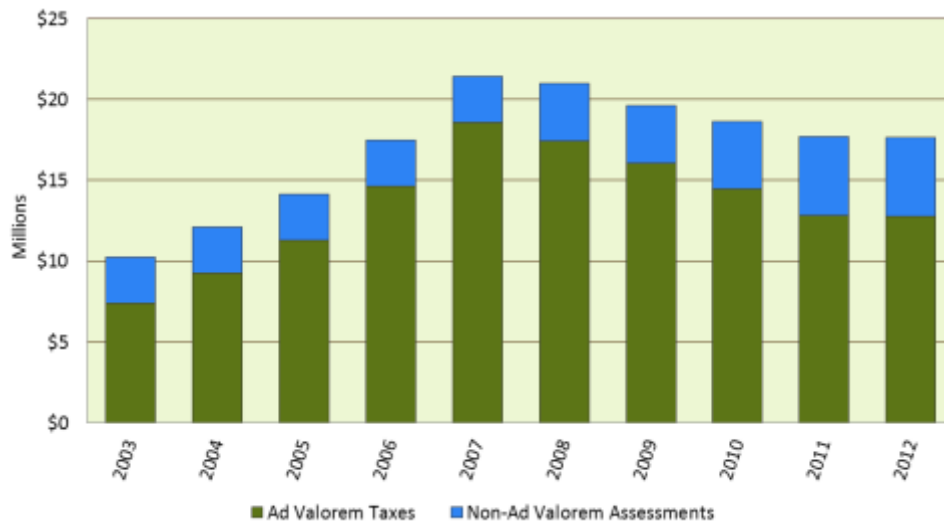
TOTAL LOCAL TAXES INCLUDING AD VALOREM AND NON - AD VALOREM BASED ON \$200,000 TAXABLE VALUE



The previous chart uses a current average taxable value of \$200,000 to calculate the combined total taxes paid to Wellington and Acme Improvement District by a local taxpayer in real dollars and “constant dollars”. Constant dollars are adjusted for inflation using CPI rates published by the Bureau of Labor Statistics. Once adjusted for

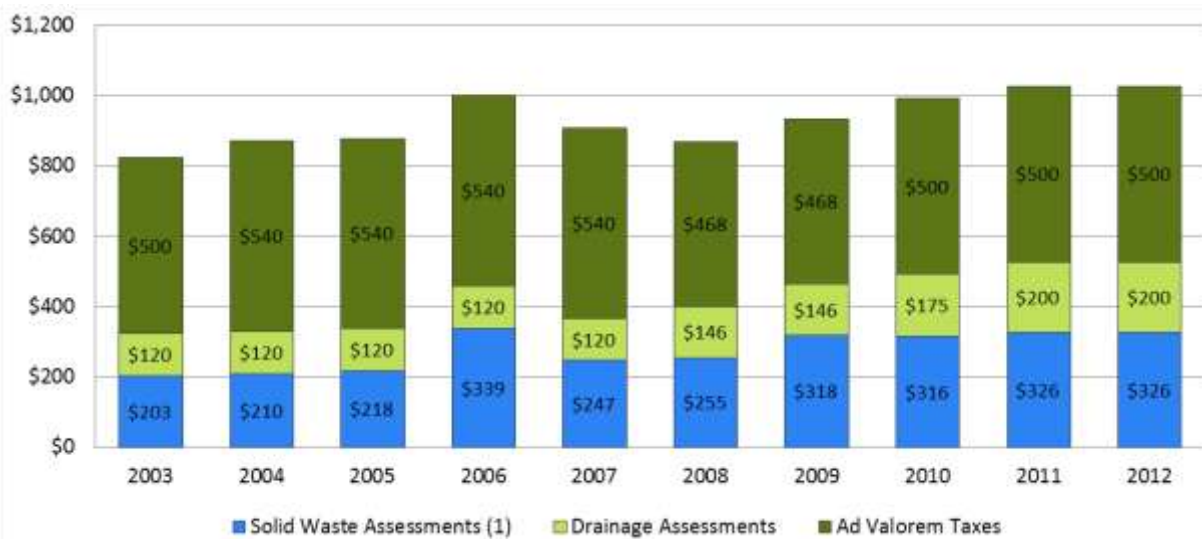
inflation, the total taxes have remained relatively constant from 2003 – 2012, increasing in 2006 as a result of a one-time hurricane assessment of \$115. This hurricane assessment was returned to taxpayers during the 2009 fiscal year.

AD VALOREM TAXES (GENERAL FUND) AND NON - AD VALOREM ASSESSMENTS (SPECIAL REVENUE FUNDS) (EXCLUDING THE SOLID WASTE COLLECTION AND RECYCLING ASSESSMENT)



As shown above, total tax revenues increased between 2003 and 2007 and have declined in subsequent years due to declining taxable valuation. However, it is important to note that the sample resident's taxes have remained relatively consistent over the last 10 years. The average taxable value in Wellington is approximately \$200,000. This means that for \$200,000 in taxable value, (net of a \$50,000 homestead exemption since 2009, \$25,000 in prior years), a taxpayer on a single acre of property or less would pay \$1,026 including a Solid Waste disposal fee. This represents an increase of \$2034 of the amount paid in 2003. This increase is attributable to an increase in solid waste collection (\$123) and ACME (\$80) assessments as noted in the following chart:

TOTAL LOCAL TAXES



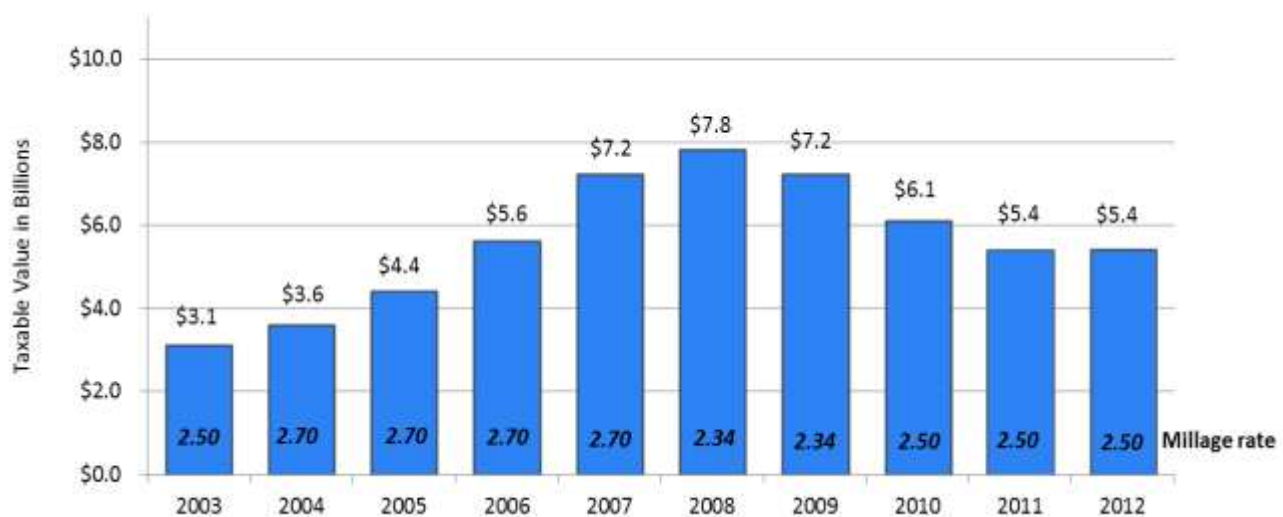
(1) 2012 Solid Waste assessment includes Solid Waste Authority (\$166) and Wellington (\$160)

The adopted millage rate of 2.50 is below the 5 mill limit (without requiring a referendum) specified in Wellington's Charter. Florida Statute 125.01 (1)(q) also establishes a cap stating:

"...If ad valorem taxes are levied to provide essential facilities and municipal services within the unit, the millage levied on any parcel of property for municipal purposes by all municipal service taxing units and the municipality may not exceed 10 mills..."

Based on this statute, the 10 mill cap must be reduced by the Palm Beach County Fire MSTU millage rate of 3.4581 to establish a calculated cap of 6.5419, which is still significantly above the adopted rate.

TAXABLE VALUE BY YEAR (IN BILLIONS)



Wellington experienced a rapid growth in population, new construction, and subsequently taxable value from 2003 through 2008. This trend has been reversed recently due to the economic slow down and the city reaching build-out. The previous chart demonstrates the growth in taxable value by year.

PROPERTY TAXES AND ASSESSMENTS

Wellington, like many Florida communities, has a limited number of revenue options. Taxpayers rightfully expect fiscal prudence from their professional staff while simultaneously demanding excellence in service. The public's demand for fiscal conservatism often conflicts with demands for increased services. The dilemma is how to provide the quality of services that the public demands within the imposed fiscal constraints. However, Wellington is in a unique situation in that its flexibility to establish a revenue strategy is greater than is normally found in Florida municipalities. This is due to the unique circumstances of incorporating from an improvement district, which historically funded drainage, parks and recreation, roadside maintenance services and general operations. In accordance with the Plan of Reclamation, the services provided by this dependent district are funded by a non-ad valorem assessment program. The challenge faced by Wellington is determining the best "interplay" between the application of ad valorem taxes and non-ad valorem assessments against the land.

In establishing the mix of ad valorem and non-ad valorem revenues, two issues are of primary importance: the diversification of the Wellington's revenue base; and the equity of certain revenue sources. The degree to which any locality can diversify its revenue base and decrease its dependence on a single revenue stream lessens a local government's exposure should one of its revenue options become unstable. Further, a diversified revenue base provides a city council with a variety of options to draw from to avoid unpopular property tax increases and to more closely tie the service being provided to those who benefit from service availability. The effective utilization of ad valorem taxes represents a broad based method of meeting a community's overall service provision goals.

Ad valorem taxes and non-ad valorem special assessments are distinguishable because there are no requirements that ad valorem property taxes must provide a specific benefit to property. As established by case law, there are two requirements for the imposition of non-ad valorem assessment:

- The property assessed must receive a special benefit from the service provided; and,
- The assessment must be fairly and reasonably apportioned between the properties that receive the special benefit.

Like ad valorem property taxes, a non-ad valorem assessment is an effective means of generating resources for use by governmental entities. Unlike ad valorem property taxes, the methodology utilized in an assessment program's creation encompasses ideals such as accountability and adaptability in connection with the funding of a specific service area. These factors are often missing in any discussion regarding property tax implementations, which can be utilized to fund a wide variety of services with no direct link between the service being provided and those who are paying for the service.

In general, using assessments for those who utilize or depend on a service is a step towards implementing a fairer tax structure. Also, changes in the assessment rates over time can be equal to changes in a particular service area's budget. There are, however, those service areas for which the special benefit requirement cannot be established which are more appropriately funded via ad valorem taxes. In fact, a mix of these two revenues as well as any other sources available to Wellington represents a better funding mechanism than a reliance on any one source.



Because the decision to adopt a certain level of ad valorem taxation is only part of ensuring that an equitable and legally defensible revenue strategy is intact, Wellington continues to examine all possible components of its revenue generating program. This includes, reviewing and analyzing information on the revenue sources of other communities, non-ad valorem and special assessments, home rule provisions and neighborhood strategies.

One direction that Wellington is considering as it moves forward in establishing a public policy with regard to the funding of services and the setting of service levels is to utilize a neighborhood-based assessment program. Through this process, Wellington hopes to place itself in a proactive, rather than a reactive, stance to be able to differentiate between community-wide versus neighborhood issues and create a mechanism to respond to public demands for services.

AD VALOREM TAXES

Ad valorem taxes total \$12,763,314 or 45% of total General Fund revenues. Ad valorem taxes were first levied on October 1, 1996 and enabled Wellington to meet the eligibility requirements in §218.23(1) Florida Statutes regarding state revenue sharing participation, which require a minimum revenue amount of an equivalent of 3 mills based on the appraised value of all properties within Wellington at the date of incorporation from a combination of ad valorem taxes, occupational license taxes and utility taxes. Wellington's enabling legislation waived these requirements through the State's fiscal year beginning July 1, 1996 and ending June 30, 1997. Also relative to ad valorem tax revenue is the "Save Our Homes Limitation" passed by the Florida electorate in 1992.

In October 2003, Wellington passed Ordinance 2003-26 which allows for an additional homestead exemption of \$25,000 for any person who on January 1 has attained the age of sixty-five, (65) and if all the following requirements are met:

- The person has legal or beneficial title in equity to real estate.
- The person maintains thereon and in good faith makes the same his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon such person.
- The person's household income does not exceed the amount calculated in accordance with Section 196.075(3), Florida Statutes (2003) and shall have been adjusted annually since January 2001, and continue to be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the prior year.
- The taxpayer claiming the exemption submits annually to the Palm Beach County Property Appraiser, no later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue.

In June 2007 the Florida Legislature approved House Bill 1B and Senate 2B which places limitations on the amount of taxes that may be levied by local governments for fiscal year 2008. In accordance with the bill, Wellington adopted a millage rate 9% lower than the prior year.

In fiscal years 2009 and later, local governments are limited to tax increases equal to the income growth for the State of Florida unless a higher rate is adopted by a supermajority of the governing body. The projected growth in income for FY 2012 is .55%. Also, voters approved Amendment One to the state constitution in January 2008; allowing for an additional exemption of \$25,000 on homesteaded properties. The additional exemption reduces the taxable value of the property prior to applying the ad valorem millage rate for most local governments, though it is not applicable to school taxing authorities. These factors, combined with reductions in the taxable value due to economic influences, resulted in a roll-back rate of 2.52 mills for FY 2012. Wellington adopted a

rate 1% lower than roll-back, at 2.50 mills. This is a reduction of approximately \$50,000 in ad valorem tax revenues over FY 2011.

NON AD VALOREM ASSESSMENTS

A primary source of revenue for the Special Revenue Funds is non-ad valorem assessments that are collected through a contract with the Palm Beach County Tax Collector in the same manner as ad valorem taxes. As discussed previously, the Acme Improvement District is authorized to levy non-ad valorem assessments against the land. These assessments are based on the benefit to the land of capital facilities (as determined in the Plan of Reclamation for each Unit of Development) and associated operating expenses. Under this Plan of



Reclamation, non-ad valorem assessments can be collected to pay for drainage, roadways, parks and recreation, street lighting and general operating costs associated with administration, insurance, fringe benefits and other indirect costs. Debt Service and operating expenses, which exclusively benefit any specific Unit of Development, can be assessed against that unit only. In fiscal year 2012, non-ad valorem assessments will be collected by Wellington for drainage and neighborhood parks and are anticipated to be \$4.9 million, accounting for 55% of Special Revenue Funds revenue. The complete

revenue structure and options available to the Wellington through its dependent taxing district are described below.

The Plan of Reclamation, approved in June 1995, and revised to conform with statutory requirements in 2000, divides the District into three distinct areas (A, urban; B, rural; and C, semi-urban) which overlay the previously established Units of Development for the purpose of creating “Benefit Units” which more accurately reflect the benefits received and hence the annual operating and maintenance assessments. The annual assessment rate for each unit is based on an estimate of relative service benefits (benefit ratio) indicated by:

- Dwelling unit density and lot size
- Proximity to facilities
- Population density
- Number of taxable parcels

Drainage and related facilities and/or services are equally assessed to all units. Within each of the areas, the original Units of Development remain intact.

Included in the 1994 Acme Master Water Control Plan was the “85-10-5” benefit ratio and assessment methodology for calculating costs of maintenance and improvements to roadways, parks and recreation facilities, landscaping, and administrative and operational facilities. It was determined that the methodology did not provide the flexibility needed to isolate the benefits provided to different geographic areas and different property uses. As a result the 2010 Water Control Plan redefines benefit ratios and assessment methodologies for roadways, trails, and parks and recreation facilities by using proximity and potential benefit as a determinant.

OVERVIEW OF UNITS OF DEVELOPMENT

Area	Original Unit of Development	Assessment Benefit Unit	Description of Area	Acreage per Lot	Relative Benefit Ratio	Total Units	Total Acres
A (Urban)							
	I	A-I	Wellington (excludes Paddock Park II & Saddle Trail Park)	1.49 or less	60%	13,245	5,416
	V	A-V	The Landings			2,145	1,158
	VII	A-VII	Wellington's Edge			531	82
Total Unit A						15,921	6,656
B (Rural)							
	II	B-II	Palm Beach Point	5 or greater	30%	5,734	4,500
	Overall District (OAD)	B-OAD	Little Ranches & all land south of Pierson Road (includes Orange Point, Commerce Park & other rural areas except sections 20 & 21)			1,549	1,563
Total Unit B						7,283	6,063
C (Semi-Urban)							
	I	C-I	Paddock Park and Saddle Trail Park	1.5 to 5	8%	1,205	1,149
	Overall District (OAD)	C-OAD	Grand Prix Farms and Wellington County Place (Sections 20 & 21)			895	906
Total Unit C						2,100	2,055
Wellington Green Mall					2%	450	448
Total All Units						25,754	15,222

Non-ad valorem assessments are made on a “per unit” basis, which is based on acreage. In 1963, the District’s Special Act was amended to provide for assessing taxes on land of less than one acre as a full acre or “1 unit”. Therefore, a parcel of land up to 1.49 acres pays one unit of assessment. A parcel of land equal to or greater than 1.5 acres but less than 2.49 acres equals “2 units”.

The following chart shows the per unit calculation:

Parcel Size	# Units
Up to 1.49 Acres	1
1.50 - 2.49	2
2.50 - 3.49	3
3.50 - 4.49	4

APPROVED ASSESSMENTS 2003 THROUGH 2012

Minimizing assessments has always been and will continue to be a critical element of Wellington’s budget policy. The following illustrates current and historical assessment rates in each unit:

	2003-2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	Change 2003-2012
A-I	\$120	\$146	\$146	\$175	\$200	\$200	\$80
A-V	120	146	146	175	200	200	80
A-VII	120	146	146	175	200	200	80
B-II	120	146	146	175	200	200	80
B-OAD	120	146	146	175	200	200	80
C-I	120	146	146	175	200	200	80
C-OAD	120	146	146	175	200	200	80

LOCAL COMMUNICATIONS SERVICE TAX

During the 2000 Regular Session, the Florida Legislature created the Communications Services Tax Simplification Law (CS/CS/CS/CB 1338), bringing with it the most comprehensive fiscal reform since the mid-eighties. The effective date for the new law was October 1, 2001. The legislation attempted to create a new simplified tax structure for communications services, by creating a two tiered tax composed of a state tax and a local option tax on communications services. Accordingly, the Local Communications Service Tax combined the revenues previously budgeted separately – telephone utility tax and cable franchise fees.

On June 26, 2001 Wellington adopted the initial communications service tax rate of 5.5%, as computed in Section 12, 2001-140, General Laws of Florida (amending Section 202.10(1)(a) effective October 1, 2001. The maximum rate of 5.1% as provided in Section 9, 2001, General Laws of Florida (amending Section 202.19(2), as computed in Section 12, 2001-140 General Laws of Florida (amending Section 202.20(1)(b), was also adopted and effective October 1, 2002. The Council also elected to increase its total rate by an amount of .12% for a total tax rate of 5.22%.

Revenues for 2012 were calculated using the rate of 5.22%. Local Communication Services Tax state forecasts for Wellington total \$2,750,000 or 7% of total Governmental Funds revenues (10% of General Fund revenues).

UTILITY TAXES

Utility taxes total \$3,438,000 or 9% of total Governmental Funds revenues (12% of General Fund revenues). Utility taxes are imposed on all electricity and metered or bottled gas, and are based on consumption of these utility services within the city corporate limits. Chapter 166.231, Florida Statutes, authorizes municipalities to levy this tax based on a percentage of gross receipts from the sale of electricity, metered or bottled gas and water service. Wellington imposes a utility tax rate of 10%, which is the same as those charged by the County, on electric and gas sales. No utility tax is imposed on water service at this time.

FRANCHISE FEES

Franchise fees total \$3,150,000 or 8% of total Governmental Funds revenues (11% of General Fund revenues). Franchise fees are charged upon electric providers for the privilege of operating within the city corporate limits. The charge is levied based on a percentage of the provider's gross receipts pursuant to Chapter 180.14, Florida Statutes, which enables municipalities to collect such fees and limits the terms of such agreements to 30 years.

As the electric service provider to Wellington, FPL compiles information regarding franchise fees expected to be collected by Wellington for the privilege of operating in the Wellington area. It is also difficult to predict the amount of franchise fee revenue because it is driven by actual usage.

STATE SHARED REVENUE

State shared revenue is available to municipalities under Chapter 218 of the Florida Statutes. These revenues are distributed at the State level and include Half-Cent Sales Tax, Beverage Tax and general State Revenue Sharing. The Half-Cent State Sales Tax is based on a pro rata share of the Six-Cent Sales Tax. State Revenue Sharing is derived from a portion of Gas Tax collections.

The Local Government Half Cent Sales Tax Program distributes sales tax revenues from the State General Fund to counties and municipalities that meet eligibility requirements. The Program consists of three distributions: the ordinary distribution, the emergency distribution and the supplemental distribution. Wellington is eligible for the ordinary distribution only. The ordinary distribution is based upon a formula which takes into consideration the sales tax collections and population. The Beverage Tax represents taxes in the form of license renewals levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in Florida in accordance with Florida Statutes Section 561.342. Wellington's share is 38%, with 24% distributed to the county and 38% retained by the State of Florida.

State Revenue sharing is distributed to eligible municipalities and counties. The Municipal Revenue Sharing Trust Fund is funded by 32.4% of net cigarette tax collections, One-Cent Municipal Gas Tax, and 25% of the State Alternative Fuel User Decal Fee. The State's apportionment of such revenues to eligible municipalities is composed of three equally weighted portions: population, sales tax collected in the municipality and local ability to raise revenue.

Together, the above-shared revenues total \$4,210,000 or 11% of total Governmental Funds revenues. The Florida Advisory Council on Intergovernmental Relations, with the assistance of the Florida Department of Revenue, publishes the "Local Government Financial Information Handbook" each year during the month of July. The handbook provides an estimate of State Shared Revenue for each municipality during the upcoming twelve months. Based on Wellington's estimated 2010 population of 56,508, the Florida Department of Revenue (FDOR) estimated FY 2012 annual state shared revenues as follows:

Half-Cent Sales Tax	\$3,350,000
State Revenue Sharing	850,000
Beverage Tax	<u>10,000</u>
Total	<i>\$4,210,000</i>

GAS TAXES

The Local Option Gas Tax is authorized by the Florida Statutes, Section 336.025. Municipalities generally must qualify for participation in the program under Chapter 218, Florida Statutes. However, the Charter specifically states in §9H, that Wellington became entitled to receive Local Option Gas Tax revenues beginning October 1, 1996, with the funds distributed pursuant to Ordinance 86-23 of Palm Beach County.

The Local Option Gas Tax is levied by Palm Beach County and distributed between all municipalities and the county. The county levies two separate local gas taxes pursuant to F.S. 336.025: the total countywide tax is \$0.12 per gallon of fuel, with \$0.06 authorized in 1986 and the additional \$0.06 implemented in 1994. The county shares the proceeds of both of these taxes with its local municipalities through interlocal agreements. The county receives two thirds of the proceeds from the first tax, and 79% of the proceeds from the second tax with the rest being distributed to municipalities. These monies can only be used for transportation expenses as defined by the State of Florida. Budget



estimates are furnished by the State and based on the anticipated sales of motor fuel and special fuel sold within Palm Beach County. Wellington's pro rata share is based 70% on lane miles located within the city for which it maintains, and 30% upon population. Gas Tax revenues have increased steadily over the last few years and it is anticipated that they will continue to grow. The total gas tax revenues expected for fiscal year 2012 is \$1,465,000 or 4% of total Governmental Funds revenues (13% of Special Revenue Funds and Capital Project Funds revenues).

FINES AND FORFEITURES

Fines, forfeitures and civil penalties collected by Palm Beach County for violations of municipal ordinances, violations of Chapter 316, Florida Statutes, committed within a municipality, or infractions under the provisions of Chapter 318 committed within a municipality shall be fully paid monthly to the municipality as provided by the Florida Statutes. Due to potential time lags associated with disputes over violations, court time, or other administrative processes at the County, receipt of these funds often lag. The city's share of such revenues in fiscal year 2012 is estimated to be approximately \$345,000 based on actual revenues received in the prior year.

LICENSES AND PERMITS

Municipalities generally collect business tax receipts from businesses, professionals or occupations providing goods and/or services within their limits. These licenses are billed annually in August for licenses taking effect the following October 1. Wellington enacted an occupational license ordinance in June 1997 pursuant to Chapter 205, Florida Statutes. In addition to revenues for business tax receipts that could be issued by Wellington, a portion of the business tax receipts fees collected by the county are remitted to the municipality in which the business is located. The total business tax receipts revenue expected for fiscal year 2012 is \$625,000 or 2% of total Governmental Funds revenues (7% of Special Revenue Funds revenues).

Fees for building permits arising from planning, zoning and building functions are collected in order to offset the cost of administering the department functions. A fee study was completed by Public Resources Management Group Inc. of all PZ&B fees charged and the Council approved the study results and enhanced fee schedule. Additionally, Wellington collects burglar alarm permit fees. Total permit fees (including related fines) budgeted for fiscal year 2012 is \$1,532,500 or 4% of total Governmental Funds revenues (17% of Special Revenue Funds revenues).



CHARGES FOR SERVICES

Charges for services primarily result from recreation fees for sports programs, community programs, special events, tennis and pool usage fees and facility fee rentals. The charges for these services are projected to be \$1,435,565. Additionally, Wellington has implemented a fee structure that would enable Wellington to recover some of the administrative costs associated with planning, zoning and building. For the 2012 fiscal year it is anticipated that Wellington would be able to recover approximately \$180,000.

Budgeted revenues in 2012 include approximately \$352,000 in charges for drainage services provided to neighboring communities pursuant to an interlocal agreement that became effective October 1, 1996. The Mall at Wellington Green reimburses the city for extra law enforcement detail, budgeted at \$60,000 for FY 2012. The total Charges for Services expected for fiscal year 2012 are \$2,027,565 or 5% of total Governmental Funds revenues.

MISCELLANEOUS

Revenues consist primarily of agreements with and fuel sales to other local governments, proceeds from auction of used equipment, contributions, copies, purchasing card rebates and other miscellaneous revenues, including minor grants and contributions.

INTEREST

Interest has historically been conservatively budgeted to counteract the impact of market fluctuations. Interest reflects the current portfolio yield of about 1% on investments. If current economic trends continue past the terms of current investments, yields on reinvestments could be minimally lower.

IMPACT FEES

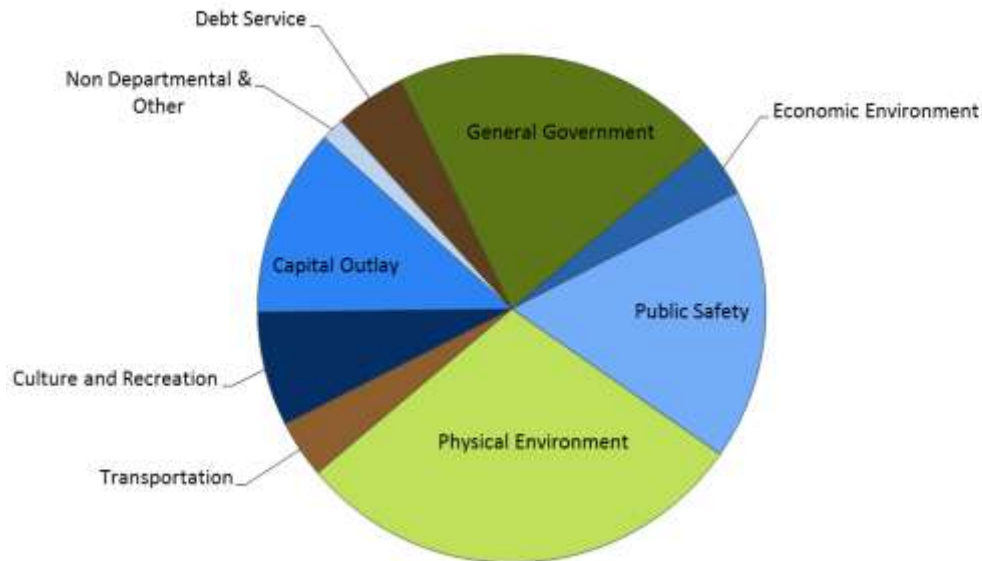
Wellington's Council voted to begin collecting Impact Fees for new dwellings effective March 1, 1999 (Ordinance 98-31). The Comprehensive Plan requires impact fees to cover the cost of providing the land and facilities necessary to meet the road, recreation and open space needs of new construction and to be reviewed and updated every five years. During FY 2003 the impact fee structure was updated by Public Resource Management Group, Inc. and adjusted based on anticipated future road and park projects. On January 28, 2003, Ordinance No. 2002-33 set the roadway impact fee for new construction at \$497.66 for single family homes; \$344.93 for apartments and \$304.41 for condominiums effective April 1, 2002 (60 days from adoption). On June 22, 2004, Ordinance 2004-27 was adopted by Council which set the parks and recreation impact fee for new construction at \$3,925. For the 2012 budget year, \$100,000 for Road impact fees and \$250,000 for Recreation impact fees are expected to be collected. These revenues take into consideration the credits by various developments that have dedicated or anticipate dedicating park sites in lieu of paying parks and recreation impact fees and prepayment of impact fees.

GOVERNMENTAL EXPENDITURES

TOTAL EXPENDITURES – GOVERNMENTAL

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
General Government	\$10,018,332	\$8,241,864	\$9,077,724	\$9,261,354	\$9,164,651
Economic Environment				2,121,283	1,558,377
Public Safety & Emergency Operations	6,457,161	6,986,980	7,386,470	7,516,778	7,521,454
Physical Environment	11,345,893	11,443,114	12,172,833	12,598,663	12,679,346
Transportation	1,672,062	1,526,599	1,399,144	1,574,471	1,603,576
Culture and Recreation	7,825,067	6,016,607	2,872,983	2,990,241	3,170,308
Capital Outlay	10,356,694	13,773,712	31,637,022	5,744,650	5,210,941
Non Departmental & Other	1,095,000	534,529	854,111	620,493	651,260
Debt Service	2,760,866	2,153,533	2,149,483	2,150,200	1,958,700
Total	\$51,531,075	\$50,676,938	\$67,549,770	\$44,578,133	\$43,518,613

EXPENDITURES BY FUNCTION - TOTAL GOVERNMENTAL FUNDS



HOW GOVERNMENTAL EXPENDITURES CHANGED

	General Fund	Planning, Zoning & Building	Acme Improvement District	Gas Tax Maintenance	Capital Funds	Debt Service	Total Governmental Funds
2011 Budget	\$29,314,092	\$3,285,129	\$3,486,809	\$1,591,961	\$4,749,942	\$2,150,200	\$44,578,133
Personal Services	(110,715)	68,670	37,474	1,800			(2,771)
Operating	(214,750)	(82,536)	(60,353)	26,099			(331,540)
Capital	(165,699)	(161,784)	(278,587)	210,303	(137,942)		(533,709)
Debt Service						(191,500)	(191,500)
Net Change in Expenditures	(491,164)	(175,650)	(301,466)	238,202	(137,942)	(191,500)	(1,059,520)
2012 Expenditures	\$28,822,928	\$3,109,479	\$3,185,343	\$1,830,163	\$4,612,000	\$1,958,700	\$43,518,613

The preceding table shows Governmental expenditure changes by type:

- The Planning, Zoning and Building Fund and Acme Improvement District Fund personnel has increased for 2012 offset by a decrease to the General Fund as positions are moved between funds.
- The General Fund operating budget decreased by \$214,750 mainly due to a decrease in outside services budgeted in the Wellington 2060 division.

TOTAL GOVERNMENTAL FUNDS ALLOCATION – FIVE YEARS

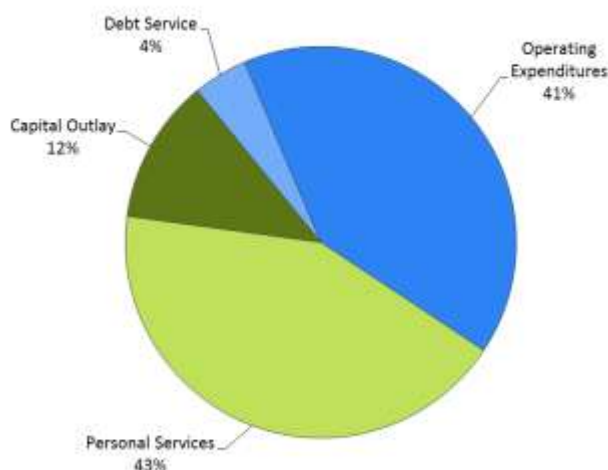
INCLUDING TRANSFERS



Interfund transfers and net changes to reserves are included in the chart totals and reflect movement of revenues from the fund where received to the fund where the expenditure is to be recorded. These transfers do not represent money coming into or leaving the budget as revenue or expense. These transfers have generally been excluded in the other tables, graphs and comparisons.

EXPENDITURES BY CATEGORY

TOTAL GOVERNMENTAL FUNDS (EXCLUDING TRANSFERS & RESERVE FUNDING)



The chart above represents total government funds in four categories, personal services, capital outlay, operating expenditures and debt service. Personal services and operating expenditures represent 84% of the total expense.

GENERAL GOVERNMENT

Total general government expenditures include the Council, Legal Department, City Manager, Clerk's Office, Construction & Engineering Services, Office of Financial Management and Budget (OFMB, Budget, and Purchasing), Human Resources, Information Technology (Technology Services, GIS, and Communications), Risk Management, and Customer Service.

PUBLIC SAFETY

Public safety includes law enforcement and emergency management functions; fire rescue services are not included since the county provides and taxes for these services directly. Wellington contracts with the Palm Beach County Sheriff's Office for law enforcement services provided to its residents. The Sheriff's Office administers its service with four platoons; currently, Wellington has two twelve-hour shifts with staggered starts, which allows for additional officers at peak times and is headquartered at a substation located at the Wellington Commons Mall. The Sheriff's contract for the period October 1, 2011 through September 30, 2012 is \$7.58 million, the same as FY 2011. The PBSO staff remains budgeted at 117 contracted positions.

In addition to these direct costs, certain indirect costs (operating costs for alarms and communication systems, and equipment) are included in the contract. The substation and related costs are separate from the contract

and paid directly by Wellington. The costs for detective investigations and the majority of all other administrative services are not included in the contract as these services continue to be funded by county wide ad valorem taxes.

PHYSICAL ENVIRONMENT

Physical environment includes Public Works (except Roads) and Growth Management Services.

Growth Management (Planning, Zoning, Building and Code Compliance) functions were historically provided to Wellington residents on a contractual basis with Palm Beach County at the same level of service as provided prior to incorporation. The contract with the County generally provided for activity-based costs to Wellington in addition to the fees collected. Additionally, Wellington has established its own staff to handle responsibilities for Development Services. These include:



- Development of a comprehensive plan and corresponding land development regulations in conjunction with a planning consultant
- Building permit processing, inspection coordination and certificate of occupancy control
- Plat processing and coordination
- Rezoning and special exception processing
- Occupational license development and administration
- Code Enforcement Board administration

Effective March 1999, the contract with the County was terminated and all Development Service functions were brought in-house.

Wellington maintains and operates the following recreation facilities and is responsible for another 452.4 acres of recreational open space reserves:

CITY PARKS - 117 acres comprising 2 gymnasiums with activity rooms, 2 lighted roller hockey rinks (one under roof), 19 lighted and four unlighted softball/baseball fields, outdoor basketball courts, 3 courts.

COMMUNITY PARKS - 81+ acres including 17 softball/baseball fields, 14 batting cages, 3 playgrounds, 2 pavilion/picnic areas, 4 sand volleyball courts, 6 basketball courts, 2 shuffleboard courts 4 restroom/concession buildings, a Wetlands Park with a 1,100 ft. boardwalk, walking trail, 14 benches and the Wellington Dog Park.

WELLINGTON COMMUNITY CENTER - 17 acres including 16 lighted Har-tru Tennis Courts, Tennis Pro shop and locker rooms, swimming pool with two 1-meter dive boards and one 3-meter dive board and locker rooms, a 3,000 sq. ft. interactive Aquatics Spray Ground, barrier-free playground, amphitheater, 17,000 sq. ft. Community Center with banquet facilities and meeting rooms, two bocce courts, a boat ramp and one picnic pavilion.

NEIGHBORHOOD PARKS - 55.33 acres with 7 basketball courts, 1 soft/baseball field, 1 boat ramp, 17 play structures, 1 lighted roller hockey rink, 9 picnic shelters, 1 restroom/concession building and a 12,000 square foot skate park.

TRANSPORTATION - Wellington is responsible for maintaining 175.7 centerline miles of roadways (284.15 miles of paved roadways and 29.54 miles of shellrock). In addition, Wellington maintains 147 miles of bike and pedestrian paths, 147.39 miles of sidewalks and 64.8 miles of public bridle paths. The annual estimate for roadways presented herein is derived from a maintenance schedule of fifteen years for repaving as suggested by the County, a five-year shellrock maintenance program, repairing and replacing of swales, normal recurring roadway maintenance, street lighting, traffic engineering, street sign maintenance, tree trimming, sidewalk repairs, brush removal and participation in an Urban Forestry Program.

CAPITAL PROJECTS

The following is a partial list of major 2012 capital projects:

- Village Park Gym Renovation
- Stribling Way and Forest Hill Boulevard Intersection Improvements
- Entrance Signs
- Wastewater Treatment Facility Replacement and Improvements

The five year capital plan includes the following major multi-year projects:

- Playground Improvements and Replacements
- Water Distribution and Transmission Improvement and Replacement
- Lift Station Upgrades and Rehab



The adopted FY 2012 budget includes \$11.6 million in budgeted capital outlay. Governmental projects and asset replacements total \$5.2 million; with \$6.4million budgeted in utility and solid waste capital expenditures. Detailed information on our capital plan and projects is available in our companion document, Wellington's Capital Improvement Plan.

MULTI-YEAR MAINTENANCE PROGRAMS

The 2012 Budget represents a continuation of prior years' philosophy of systematic and strategic actions to achieve both long and short-term goals. This approach (one in which annual capital expenditures are regularized and maintenance of infrastructure is not deferred) will assist in maintaining the high quality of life enjoyed by the residents of Wellington. Multi-year repair and maintenance programs best represent this philosophy. Wellington has continued systematic multi-year maintenance programs in the following areas to reduce long-term maintenance costs:

- Five-year replacing and repairing shell rock of roadways
- Eight-year lift station rehabilitation
- Fifteen-year repaving of roadways

- Annual stormwater structure scheduled maintenance
- Aggressive canal re-sloping and re-dredging
- Continuing repairing and repaving of pathways
- Neighborhood Parks restoration
- Community appearance (hedges, walls and fence restoration programs)
- Maintenance schedule for storm drains
- Street sweeping
- Neighborhood revitalization and improvements
- Fire hydrants and pipeline valves maintenance
- Lift station preventive maintenance

CAPITAL OPERATING IMPACT

The operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget. The operating budget impact estimates for capital projects are important for future planning and are included in budget projections used in the annual budget process. These costs are added in the annual operating budget in the year the construction of the asset is complete and the asset is operational. With some assets, though, like park expansions, these costs are phased in as the individual facilities or segments of the project come on-line.

Wellington's capital planning process focuses on improvements that will decrease maintenance costs, such as replacement of vehicles or reconstruction of roads. For more information the Executive Summary provides a summary of the capital plan while the Capital Improvement section contains the detailed capital plan including operating budget impact.



NON-DEPARTMENTAL EXPENDITURES

Not all accounts and funds are included in department budgets. There are several expenditure captions within the budget that are designated as non-departmental because they support all functions or have goals and objectives outside a division-specific purpose. Examples of these are rentals and leases, utilities and contingency.

INTERFUND ALLOCATION

Indirect costs are allocated among departments based on a methodology updated annually. There are three main layers of allocation:

- Specific employee salary and benefit costs are allocated to the divisions they serve. Salaries and benefits for these positions are budgeted in their reporting department and then allocated to the using departments and divisions.
- Specific departments' costs are allocated within the department to each division. All costs in divisions such as Risk Management and Human Resources are allocated out.
- Administrative cost centers are allocated to each appropriate division. These costs are allocated on a pro-rata basis within each division as well as other departments that share resources. These are based on each division's share of the total costs for that department.

The finalized cost allocation is charged to the separate funds via interfund transfers. The result of the allocation helps determine if cost centers are recovering all of the costs associated with the activities performed and in some cases if current fee structures are adequate.

GOVERNMENTAL PROJECTIONS

THREE YEAR GROWTH PROJECTION

	Actual			Projection		
	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Population	55,010	56,508	57,073	57,644	58,220	58,802
Growth Rate	-0.12%	2.72%	1.00%	1.00%	1.00%	1.00%
Computed Acres	25,821	25,763	25,755	25,755	25,755	25,755
Taxable value (000's)	7,206,937	6,078,162	5,404,063	5,502,382	5,441,922	5,705,103
Growth in taxable value	-7.70%	-15.66%	-11.09%	1.82%	-1.10%	4.84%
New Construction (000's) ⁽¹⁾	85,540	112,973	41,449	26,093	9,270	6,365

⁽¹⁾ Includes new homes, commercial and reappraisals. New homes are placed on the tax roll one year after receiving their Certificate of Occupancy.

REVENUES AND EXPENDITURES

The accompanying projections of revenues and expenditures demonstrate how current economic trends, coupled with the city's financial policies, may influence future cash balances and tax levies. As with any projection, known quantities, such as actual revenues and expenditures, interact with a set of key assumptions to determine a possible scenario. The number of unknowns in this analysis tends to reduce its validity in the longer term. Additionally, while this financial projection is intended to advise decision makers on the current and potential financial conditions of the city, it does not represent a legal obligation.

Revenue projections in the financial plan are conservative, which ensures that public services will be provided, even if revenues fall short of projections. In cases where expenditures exceed revenues, rates may be increased,

fund balances may be appropriated to the extent they are available, or Wellington may elect to issue debt to avoid the levy of additional taxes. The revenue and expenditure figures for all years have been adjusted to negate the effects of internal transfers and differ from numbers presented in other sections of the budget.

This section includes a five-year forecast of revenue and expenditures for general government operations based on currently known events for which estimates are available. Therefore, the projections are largely based on growth assumptions. It is important to note the following significant items not included:

- New services, programs or departments other than those included in the current year budget
- New revenue sources except for those included in the current year budget
- Unresolved issues in the current year budget
- Annexations or changes in boundaries or service areas
- Future tax reform mandates by the State of Florida.

The following outlines the more specific assumptions used in calculating the current year's estimates as well as the projections in the five year forecast for each major revenue and expenditure category:

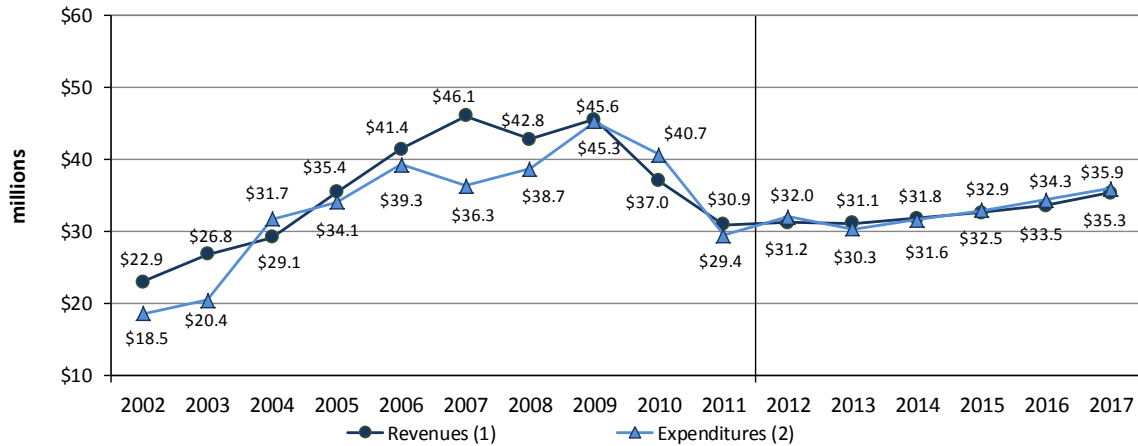
FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Governmental Revenues						
Taxes – Ad Valorem	\$12,763,314	\$12,924,565	\$13,549,621	\$14,198,204	\$14,871,198	\$15,569,517
Taxes – Non Ad Valorem	4,893,450	4,905,990	5,273,939	5,396,589	5,887,188	6,132,488
Utility Taxes	3,438,000	3,573,400	3,609,100	3,645,191	3,718,100	3,792,500
Franchise Fees	3,150,000	3,181,500	3,213,300	3,245,433	3,310,300	3,376,500
Local Communication Service Tax	2,750,000	2,777,500	2,805,275	2,833,328	2,974,994	3,123,744
Intergovernmental	5,875,000	5,748,900	5,823,886	5,899,972	6,017,971	6,138,299
Licenses and Permits	2,157,500	1,911,580	1,696,460	1,508,570	1,347,985	1,208,335
Charges for Services	2,027,565	2,370,670	2,409,420	2,435,189	2,482,355	2,503,793
Miscellaneous	1,191,200	187,070	187,966	188,889	194,256	199,783
Interest	437,125	596,808	556,940	505,880	431,793	386,697
Impact Fees	350,000	454,820	376,010	349,740	316,620	316,620
Transfers In - Debt Service	1,958,700	1,703,902	1,701,396	1,699,946	1,697,356	1,695,000
Transfers In - Other	6,483,750	10,096,982	10,803,260	12,564,931	14,808,349	17,422,016
Indirect Cost Allocation	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000	2,050,000
Appropriation of Reserves	1,189,009					
Total Revenues	\$50,714,613	\$52,483,686	\$54,056,572	\$56,521,861	\$60,108,465	\$63,915,292
Governmental Expenditures						
Personal Services	\$18,635,505	\$19,023,966	\$19,940,401	\$20,956,076	\$22,023,654	\$23,145,797
Operating	17,713,467	18,675,123	19,484,212	20,334,697	21,228,959	22,169,531
Capital Outlay	5,210,941	6,451,116	6,659,630	6,555,403	7,646,786	8,294,490
Debt Service	1,958,700	1,178,340	1,173,425	1,172,279	1,174,719	1,175,711
Debt Repayment						
Transfers	8,942,450	12,043,157	12,771,226	13,879,138	14,943,636	16,716,563
Change in Reserves	(1,746,450)	(4,888,016)	(5,972,322)	(6,375,732)	(6,909,289)	(7,586,800)
Total Expenditures	\$50,714,613	\$52,483,686	\$54,056,572	\$56,521,861	\$60,108,465	\$63,915,292

GENERAL GOVERNMENT FORECAST ASSUMPTIONS

	FY 2012 Budget	Five Year Forecast 2013/2017
Revenues		
Ad Valorem Taxes	Millage (2.50 mills) on tax base of \$5.4 billion per Tax Appraiser. Assumes 95% collections	Increase in assessed value of 1% - 5% annually including new construction
Non Ad Valorem Assessments		
Surface Water Management	Drainage assessment fee of \$200 from 25,755 units. Assumes 95% collections	Growth in projected non-ad valorem assessments rates
Unit Debt	Paid off in previous year	Drainage debt assessment will be collected to fund designated capital projects
Franchise Fees		
Electric	Based on YE 2011 revenue	1% Annual Growth through 2015 and 2% growth in 2016
Utility Taxes		
Electric	3% growth	1% Growth through 2015; 2% growth after
Gas	3% growth	1% Growth through 2015; 2% growth after
Communication Service Tax		
Cable TV	State Estimate	1% Growth through 2015; 5% growth after
Telephone	State Estimate	1% Growth through 2015; 5% growth after
Intergovernmental		
Half Cent Sales Tax	State estimate	1% Annual Growth after 2012
Gas Tax	State estimate	1% Annual Growth after 2012
State Rev Sharing Proceeds	State estimate	1% Annual Growth after 2012
Alcoholic Beverage License	State estimate	1% Annual Growth after 2012
Federal/State/County/Other Grants:		
Public Works – Grants	Arise from corresponding projects	No Projection to be conservative
Parks & Rec. – Grants	Arise from corresponding projects	No Projection to be conservative
Fines & Forfeitures	Based on YE 2011 revenue	Population Growth Rate
Permit Fees		
Building Permits	Based on projections provided by PZ&B	Building Projections
PZB Fees	Based on YE 2011 revenue	Population Growth Rate
Land Development Fees	Based on YE 2011 revenue	Population Growth Rate
Public Works Inspections	Based on YE 2011 revenue	Population Growth Rate
Licenses		
Burglar Alarms	Based on YE 2011 revenue	Population Growth Rate
Business Tax Receipts	Based on projection provided by PZ&B	Population Growth Rate
Charges for Services		
Recreation	Based on detail of revenues by program	Population Growth Rate
Wycliffe	\$200 per computed acre + 25% surcharge	No increase projected to be conservative
Miscellaneous		
Fuel Sales	Based on YE 2011 revenue	No increase projected to be conservative
Equipment Sales	Based on YE 2011 revenue	No increase projected to be conservative
Other	Based on YE 2011 revenue	No increase projected to be conservative
Impact Fees	Based on PZB Growth projections times rate	Population Growth Rate
Interest	Based on estimated 2% rate of return	10% decrease annually projected
Transfer In from Utility	Based on allocation schedule	Utility Revenue Growth Rate
Expenditures		
General Government	Estimated by Department Heads	3-5% growth
Public Safety (Law Enforcement Only)	Contract Costs	6% growth
Physical Environment	Estimated by Department Heads	3-5% growth
Transportation	Estimated by Department Heads	3-5% growth
Culture and Leisure	Estimated by Department Heads	3-5% growth
Capital Outlay	Assumes only finishing projects currently in progress and those on the five-year CIP	Assumes only finishing projects currently in progress and those on the five-year CIP
Debt Service	Per debt service schedule	Per debt service schedule
All Other	Per contracts	3-5% growth

FIVE-YEAR FORECAST OF OPERATING REVENUES AND EXPENDITURES



Note: Excludes Development Services, and Acme Improvement funds
 (1) Operating Revenues exclude interfund transfers
 (2) Operating Expenditures exclude interfund transfers

ENTERPRISE FUNDS

Enterprise funds are used to account for all activities of Solid Waste Collection & Recycling Services, and the Water and Wastewater Utility System. Enterprise activities cover their own costs and are funded by user fees.

REVENUE SOURCES - ENTERPRISE FUNDS (EXCLUDING TRANSFERS & RESERVES)

	Actual FY 2007	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Adopted FY 2012
Non Ad Valorem Assessment	\$2,528,523	\$2,692,826	\$3,408,788	\$3,393,712	\$3,435,808	\$3,470,166
Charges for Services	12,971,931	12,660,694	13,645,985	15,069,284	15,239,859	16,241,000
Capacity Fees	713,453	427,318	162,483	237,773	35,000	125,000
Intergovernmental Revenues	778,676	2,121,775	-	-		100,000
Miscellaneous Revenues	793,270	794,486	1,137,858	320,870	400,000	374,000
Interest	3,563,790	2,238,123	1,689,327	616,175	402,000	362,500
Total	\$21,349,643	\$20,935,222	\$20,044,441	\$19,637,814	\$19,512,667	\$20,672,666

HOW ENTERPRISE REVENUE SOURCES CHANGED

	Water & Wastewater Utility System	Solid Waste Collection & Recycling	Total Enterprise Funds
Net 2011 Revenue Budget	\$15,798,859	\$3,713,808	\$19,512,667
Impact of Water Rate Changes	999,141		999,141
Growth and Economy Driven Revenues		136,358	
Investment Income	(60,750)	21,250	(39,500)
Other	44,000	20,000	64,000
Net Change in Revenue Sources	982,391	177,608	1,023,641
Net 2012 Revenue Budget	\$16,781,250	\$3,891,416	\$20,672,666

As shown above, water and wastewater revenues are estimated to increase a total of \$1,023,641 or 5.2% due to water and wastewater rate increases.

UTILITY SERVICES

Wellington maintains and operates a Water and Wastewater Utility System, which is funded by utility rate revenue for water and wastewater usage and various user charges for related services. Debt service and operating expenses for the Water and Wastewater Utility System are paid strictly from utility rate revenue and user charges. Neither general governmental revenues nor non-ad valorem assessments are used to pay for the Water & Wastewater Utility System and vice versa. Standby revenues represent charges to developers for “readiness to serve”.

Water and wastewater revenues, which are generated from the sale of water to customers, are a monthly service charge for the collection of wastewater. These revenues total \$15,950,000 or approximately 77% of total enterprise revenues and are largely determined by customer growth, weather and water restrictions.



AVERAGE MONTHLY WATER AND WASTEWATER UTILITY RATES

	Base Service	Consumption (per 1,000 gallons)		Average Customer	Total Monthly Billing
		Usage	Rate		
Water	\$17.69	1-6,000	\$2.00	\$12.00	\$29.69
		6,001-15,000	2.98		
		15,001-25,000	4.00		
		Over 25,000	6.57		
Wastewater	16.88	1-8,000	1.86	11.16	28.04
		8,001-15,000	1.86		
Total	\$34.57			\$23.16	\$57.73

The above represents average monthly billing for the majority of residential customers (assuming average usage of 6,000 gallons for water and for wastewater), which comprises almost 95% of the customer base. Water and Wastewater utility rates were increased 7.5% for FY 2012.

SOLID WASTE COLLECTION AND RECYCLING SERVICES

Effective October 1, 1998, Wellington began operations of solid waste collection and recycling services via two contracts. As of October 1, 1999, all Solid Waste activities became accounted for in an Enterprise Fund.

Revenues for solid waste collection and recycling services are primarily collected through non ad valorem special assessments. Budgeted net non ad valorem assessments for the 2012 fiscal year total \$3,470,166 or approximately 17% of total enterprise revenues. The following chart compares the annual assessment rates.

SOLID WASTE ASSESSMENTS PER UNIT

	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	One Year Change
Residential Curbside Service	\$129.00	\$162.00	\$160.00	\$160.00	\$160.00	\$0.00
Residential Containerized Service	\$93.00	\$126.00	\$125.00	\$125.00	\$125.00	\$0.00

ENTERPRISE EXPENDITURES

The direct operating expense (excluding debt service and capital outlay) of Enterprise Funds Water, Wastewater and Solid Waste collection services have been budgeted to increase approximately \$242,400 or 2% more than last year's operating expenses.

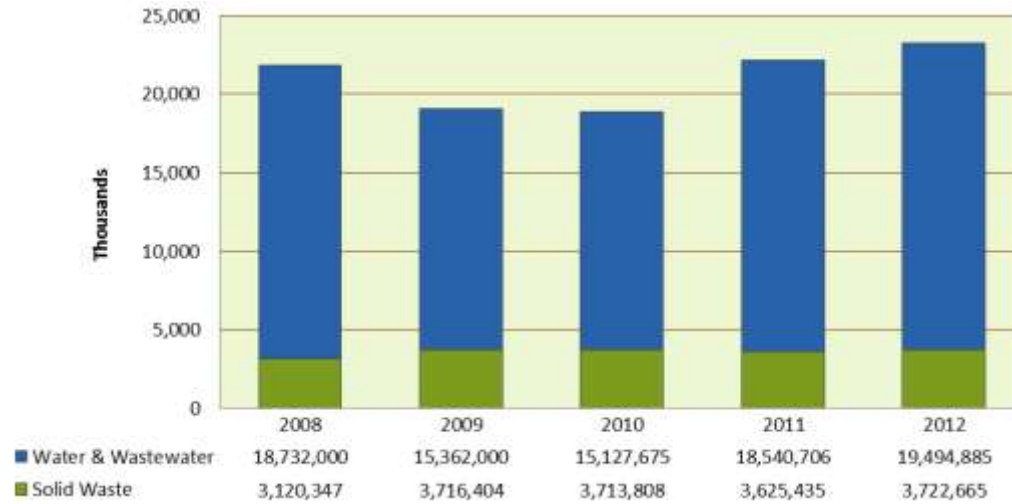
The following highlights the significant increases in Enterprise Funds expenditures. Additionally, personal services, capital outlay and debt service are further discussed in separate sections of this document. As noted under the Basis of Accounting Section, capital outlay and debt service are reflected as a budgeted expenditure although both of these items are balance sheet items in the Wellington's Comprehensive Annual Financial Report, as required by GAAP.

The following table shows the expenditure changes by type in the FY 2012 enterprise funds budget:

TOTAL EXPENDITURES ENTERPRISE FUNDS

	Actual FY 2008	Actual FY 2009	Actual FY 2010	Adopted FY 2011	Proposed FY 2012
Water Services	\$3,910,320	\$3,886,409	\$3,216,172	\$3,667,360	\$3,590,878
Wastewater Services	2,090,166	2,255,728	1,856,039	2,642,906	2,769,373
Laboratory	99,726	103,360	103,893	106,787	107,832
Water Distribution	527,775	621,661	589,517	756,076	823,997
Customer Service	633,501	709,179	659,871	639,178	626,127
General and Administrative	7,788	686,186	753,979	750,467	776,756
Solid Waste	2,087,256	5,819,447	3,124,988	3,236,868	3,347,098
Debt Service	2,767,936	2,767,424	2,752,474	2,886,300	2,899,700
Capital Outlay	17,495,629	7,604,670	11,733,812	5,619,632	6,350,222
Total	\$29,620,097	\$24,454,064	\$24,790,745	\$20,305,574	\$21,291,983

ENTERPRISE FUNDS BUDGET FY 2008-2012 (INCLUDING TRANSFERS)

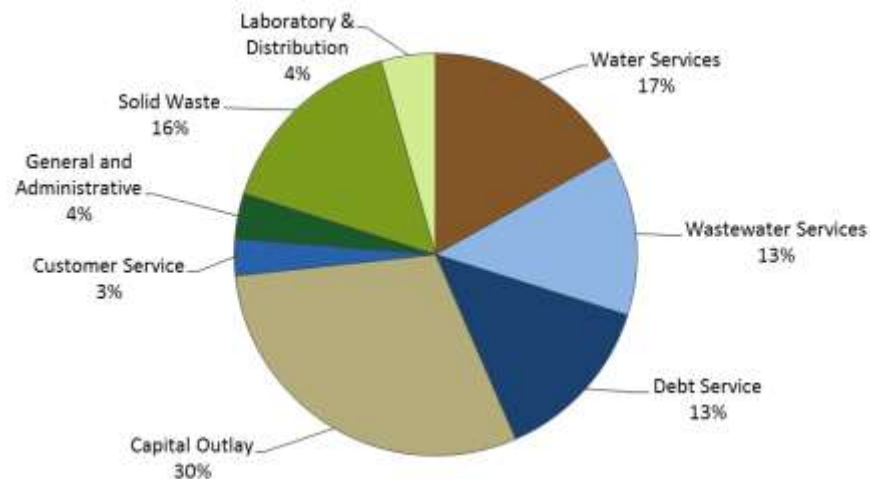


HOW ENTERPRISE EXPENDITURES CHANGED

	Water & Wastewater Utility System	Solid Waste Collection & Recycling	Total Enterprise Funds
Net 2011 Expenditure Budget	\$17,050,706	\$3,254,868	\$20,305,574
Personal Services	(66,651)	832	(65,819)
Operating	198,840	109,398	308,238
Capital	748,590	(18,000)	730,590
Debt	13,400		
Net Change in Expenditures	894,179	92,230	986,409
Total Expenditures 2012	\$17,944,885	\$3,347,098	\$21,291,983

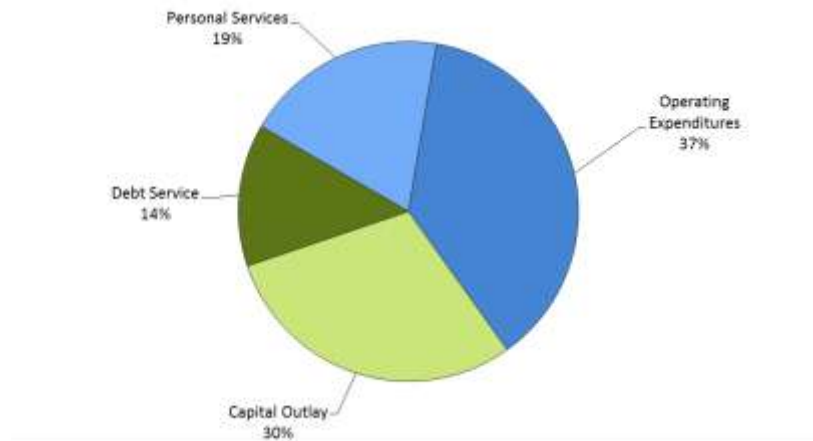
EXPENDITURES BY FUNCTION

EXPENDITURES BY FUNCTION - ENTERPRISE FUNDS (EXCLUDING TRANSFERS OUT)



EXPENDITURES BY CATEGORY

TOTAL ENTERPRISE FUND



No taxes or assessments are used to support utility operations; all expenditures are funded by the sale of utility services to customers. An annual rate study update is prepared to determine if revenues derived from user charges and connection fees are adequate to cover the operating and capital costs, including debt service.



ENTERPRISE PROJECTIONS

UTILITIES

This section contains the five year forecast of revenues and expenditures for the water and wastewater utility operations of the city based on amounts reflected in the fiscal year 2012 budget and currently known future events for which estimates are available. The projections are largely based on growth and development assumptions, which were considered representative and reasonable for the purpose of projections in this budget.

UTILITY GROWTH ASSUMPTIONS

	Adopted	Five Year Projections				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Customers (average annual):						
# of Accounts ⁽¹⁾	19,273	19,369	19,466	19,564	19,661	19,760
Growth Rate	1.88%	0.50%	0.50%	0.50%	0.50%	0.50%
Annual Water Sales						
Gallons sold (000's)	1,683,982	1,700,822	1,717,830	1,735,008	1,752,358	1,769,882
Growth Rate ⁽²⁾	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
Utility Rates:						
Average Monthly Residential	\$57.73	\$59.46	\$61.25	\$63.08	\$64.98	\$66.92
Net Change	7.5%	3.0%	3.0%	3.0%	3.0%	3.0%

⁽¹⁾ Reflects accounts served; number of residential units and equivalent residential connections is higher

⁽²⁾ Rate change based on combined water and wastewater revenue analysis

As indicated in the previous table, the current financial forecast model of the utility indicates that a minor adjustment in utility rates is required each year.

The projection of service area needs is critical, since rates and charges for such service account for the majority of the total revenues in any given fiscal year. If growth is not realized due to a decrease in development or reduced water sales due to such factors as increased customer awareness of the need for water conservation, the ability to meet the financial requirements of the utility may be dampened. The number of customers receiving service during the fiscal year 2012 is based on planning projections prepared by the Growth Management Department that is predicated on estimates of known or anticipated construction within the utility service area. As can be seen on the previous page, it is expected that the utility service area will incur some gradual growth during the next few years as Wellington approaches a build-out situation. The amount of water and wastewater consumption is predicated on historical trends in water use, the assumed growth of the utility system, and normalized weather patterns.



UTILITIES FORECAST ASSUMPTIONS

	FY 2012 Budget	Five Year Forecast 2013/2017
Revenues		
Water	A 7.5% increase in rates over prior year as well as projected customer growth plus out of area surcharge	Anticipated customer growth rates with an anticipated rate adjustment of 3% each year assumed during the forecast period
Wastewater	Projected customer growth plus out of area surcharge	Anticipated customer growth rates with an anticipated rate adjustment of 5% each year assumed during the forecast period
Standby	Budgeted conservatively at 85% of collections based on recent historical trends	Reduction in revenues assuming as build out approaches, new plats will be less than the number of new meter installations (overall reduction in standby accounts)
Penalty	Fees charged on approved rate structure	Anticipated customer growth rates
Meters	Projected customer growth	Incremental customer additions
Interest	Earnings on operating cash balances at anticipated earning rates of 1.0%	Earnings on operating cash balances at anticipated earning rates ranging from 1.0% to 2.0%
Other	Constant based on estimated fiscal year 2011 results	Incremental increases over 5 year period
Capacity Fees	New units added to system plus interest earnings on unspent balances	Incremental customer additions plus interest earnings on unspent balances
Bond Proceeds	None in budget year 2011/2012	None anticipated during period
Expenditures		
Water Treatment Plant	Estimated by Department Head	Inflation and projected system growth
Water Transmission & Distribution	Estimated by Department Head	Inflation and projected system growth
Wastewater Treatment Plant	Estimated by Department Head	Inflation and projected system growth
Wastewater Collections	Estimated by Department Head	Inflation and projected system growth
Equipment Instrumentation	Estimated by Department Head	Inflation and projected system growth
Customer Service	Estimated by Department Head	Inflation and projected system growth
Utilities Administration	Estimated by Department Head	Inflation and projected system growth
Laboratory	Estimated by Department Head	Inflation and projected system growth
Capital Outlay	Assumes only finishing projects currently in progress and those on the five year CIP	Reflects projects in five-year CIP
Transfers Out (Administration)	Based on allocation study	Based on allocation study and adjusted for inflation
Debt Service	Per actual debt repayment schedule	Per actual debt repayment schedule, no additional bond issues recognized

FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET-UTILITY ENTERPRISE FUND

	Adopted	Five Year Projections				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenues						
Water	\$9,000,000	\$9,450,000	\$9,922,500	\$10,418,625	\$10,939,556	\$11,486,534
Wastewater	6,950,000	7,297,500	7,662,375	8,045,494	8,447,768	8,870,157
Standby	71,000	73,130	75,324	77,584	79,911	82,308
Penalty	200,000	200,000	200,000	200,000	200,000	200,000
Interest	281,250	300,000	303,000	306,030	309,090	312,181
Other	154,000	154,000	154,000	154,000	154,000	154,000
Capacity Fees & Restricted						
Income	125,000	100,000	100,000	100,000	100,000	100,000
Total Revenues	\$16,781,250	\$17,574,630	\$18,417,199	\$19,301,732	\$20,230,326	\$21,205,181
Operating Expenditures						
Water Treatment Plant	2,739,607	2,876,587	3,020,417	3,171,438	3,330,009	3,496,510
Water Distribution & Meter						
Services	1,147,495	1,204,870	1,265,113	1,328,369	1,394,787	1,464,527
Wastewater Treatment Plant	1,900,611	1,995,642	2,095,424	2,200,195	2,310,205	2,425,715
Wastewater Collections	868,762	912,200	957,810	1,005,701	1,055,986	1,108,785
Utility System Maintenance	527,773	554,162	581,870	610,963	641,511	673,587
Customer Service	626,127	657,433	690,305	724,820	761,061	799,114
Utilities Administration	\$734,756	771,494	810,068	850,572	893,101	937,756
Laboratory	107,832	113,224	118,885	124,829	131,070	137,624
Capital Outlay	6,350,222	13,192,024	32,137,897	3,893,482	3,659,719	5,000,000
Transfers Out	1,550,000	1,627,500	1,708,875	1,794,319	1,884,035	1,978,236
Non Departmental and	42,000	44,100	446,305	1,451,051	1,453,604	1,468,140
Contingency						
Total Operating Expenditures	16,595,185	23,949,235	\$43,832,968	\$17,155,738	\$17,515,088	\$19,489,994
Non-Operating Expenditures						
Debt Service	2,899,700	2,899,700	1,530,000	-	-	-
Total Expenditures	\$19,494,885	\$26,848,935	\$45,362,968	\$17,155,738	\$17,515,088	\$19,489,994
Funds Available (Funds Required)	(\$2,713,635)	(\$9,274,305)	(\$26,945,770)	\$2,145,994	\$2,715,238	\$1,715,187

SOLID WASTE COLLECTION

This section contains the five year forecast of revenues and expenditures for the solid waste collection and recycling services of the city based on amounts reflected in fiscal year 2012 budget and assumptions regarding events, which may occur in the future. The projections are largely based on growth requirements and anticipated changes in contracted collection services due to known changes in such contract.

SOLID WASTE GROWTH ASSUMPTIONS

	Estimated	Five Year Projections				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Customers (at year end)						
Residential Units	20,114	20,315	20,518	20,723	20,931	21,140
Annual Growth Rate	1.45%	1.00%	1.00%	1.00%	1.00%	1.00%
Rates (Annual Assessment)						
Residential Curbside	\$160	\$170	\$175	\$180	\$185	\$190
Residential Containerized	\$125	\$135	\$140	\$145	\$150	\$155

Changes in inflation rates for various services, the cost of collection by Wellington's approved franchise hauler, and the growth of the service area can affect annual cost levels and ultimately the rates charged for service. Each projection made in the forecast was based on the best information currently available, but actual costs and revenues in future years may be higher or lower than forecasted amounts, as changes in prevailing economic conditions or other circumstances influence actual financial outcomes.

SOLID WASTE FORECAST ASSUMPTIONS

	FY 2012 Budget	Five Year Forecast 2013/2017
Revenues		
Collection Fees	Assessed units per Adopted Tax Roll as of January 1, 2011, non-assessed customer growth based on Solid Waste Authority and Village PZ&B Department information and growth	Anticipated customer growth rates with changes in the assessed annual rate adjustment of \$5 annually
Franchise Fees	Represents 5% of fees paid by contract hauler per Exclusive Collection Agreement and projected customer growth	Represents 5% of fees paid by contract hauler per Exclusive Collection Agreement and projected customer growth
Miscellaneous Revenues	Projected Roll Off Occupational License Fees and anticipated construction and demolition roll off service fee revenue – estimated based on new customer forecast, assumed construction activity along State Road 7 corridor, continued renovation activity by existing residential and commercial accounts and the service fees as provided by Contract Administrator	Projected Roll Off Occupational License Fees and anticipated construction and demolition service fee revenue – estimated based on new customer forecast, assumed construction activity along State Road 7 corridor, continued renovation activity by existing residential and commercial accounts and service fees as provided by Contract Administrator
Expenditures		
Solid Waste Collection	Fees paid to contract hauler per bid for anticipated rates for residential service; recognizes increase in collection rates above prior year levels based on amended contract for services as negotiated by Wellington. Rates applied to residential units and commercial accounts served	Fees paid to contract hauler reflect increase in rates based on five year schedule reflected in amended contract for services as negotiated by Wellington; expenses also increase due to service area growth
Billing and Collection Services	Reflects 1) payments to Tax Collector of 1% and discount for early payment of 4% applied to assessed revenues and 2) allowance for bad debt (uncollectibles) expense at 3% of assessed revenues	Reflects 1) payments to Tax Collector of 1% and discount for early payment of 4% applied to assessed revenues and 2) allowance for bad debt (uncollectibles) expense at 3% of assessed revenues
Personal Services/Professional Services	Recognizes City Solid Waste Management supervisor and maintenance worker to monitor collection contract and service. Professional services for fees paid for Contract Administration and legal expenses for program and based on anticipated program costs	Recognizes City Solid Waste Management supervisor and maintenance worker to monitor collection contract and service and are projected based on anticipated cost in salaries (cost of living and merit). Professional services for fees paid for contract administration and legal expenses for program and are projected based on inflationary allowances
Other Operating Expenses	Miscellaneous expenses to account for other direct expenses	Miscellaneous expenses to account for direct expense. Increased by inflationary allowances
Transfers Out (Administration)	Based on cost allocation study	Based on cost allocation study, increased for inflation

**FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET
SOLID WASTE COLLECTION FUND ONLY**

	Adopted	Five Year Projections				
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenues						
Collection Fees	\$3,490,166	\$3,594,871	\$3,702,717	\$3,813,799	\$3,928,213	\$4,046,059
Intergovernmental	100,000					
Interest	81,250	80,000	80,000	85,000	90,000	95,000
Franchise Fees	200,000	200,000	200,000	200,000	200,000	200,000
Miscellaneous	20,000	20,600	21,218	21,855	22,510	23,185
Reserves		36,128	(8,746)	(5,608)	(2,227)	1,407
Total Revenues	\$3,891,416	\$3,931,599	\$3,995,189	\$4,115,045	\$4,238,496	\$4,365,651
Operating Expenditures						
Solid Waste Collection	3,127,938	3,221,776	3,318,429	3,417,982	3,520,522	3,626,137
Personal Services	156,268	160,956	165,785	170,758	175,881	181,157
Other Operating Expenses	62,892	64,779	66,722	68,724	70,786	72,909
Loan Repayment - Bin Purchases	125,567	52,775				
Collections/Indirects/Other	250,000	257,500	265,225	273,182	281,377	289,819
Total Expenditures	\$3,722,665	\$3,757,786	\$3,816,161	\$3,930,646	\$4,048,565	\$4,170,022
Funds Available (Funds Required)	\$168,751	\$173,813	\$179,028	\$184,399	\$189,930	\$195,629

FUND BALANCE

Fund balance is the difference between assets and liabilities reported in a governmental fund at the end of the fiscal year. Governments seek to maintain adequate levels to mitigate current and future risks, to ensure stable tax rates and for long-term financial planning. Credit rating agencies carefully monitor levels of reserved and unreserved fund balances in a government's general fund to evaluate a government's creditworthiness. Rating agencies favor higher levels of fund balance, although taxpayers and citizen's groups can consider high levels excessive.

Over past years, Wellington has been able to generate healthy reserves through growth management, strategic planning, and cost containment. Wellington's goal is to use surplus reserves in ways that positively affect its financial plan while avoiding property tax increases.

Wellington decided to use some of its reserves as follows:

- To fund capital projects on a pay-as-you-go basis
- To maintain operations at high levels in tough economic times
- To fund a millage rate stabilization account to offset the need for future rate increases
- To supply funds for renewal and replacement of capital projects and equipment
- To reserve \$3 million for possible future storm event expenditures
- To fully fund Other Post Employment Benefits (OPEB)
- To pay off debt for future debt service savings

Notable changes in fund balance are projected in the following funds:

- General Fund: Appropriation of \$560,000 in Rate Stabilization Reserves for FY 2012

- PZ & B Operations: Appropriation of \$330,000 to fund current operations
- Gas Tax Capital, Recreation and Road Impact Funds: \$1,746,000 use of capital reserves to improve parks, roadways and provide sufficient funding of debt service

GOVERNMENTAL OPERATING & DEBT SERVICE FUNDS

	General Fund	Special Revenue Funds			Debt Service Fund	Total Governmental Funds
		Planning, Zoning & Building	Surface Water Management	Gas Tax Road Maintenance		
Projected Equity at 9/30/11	\$27,875,303	\$6,169,564	\$1,655,260	\$1,309,481	\$75,126	\$37,084,734
2011/2012 Budget Additions:						
Revenues	31,699,079	3,581,500	5,296,950	2,015,625	1,958,700	\$44,551,854
Expenditures	(32,257,178)	(3,909,479)	(5,285,343)	(2,330,163)	(1,958,700)	(\$45,740,863)
Total Depreciation						
Estimated Equity at 9/30/2012	\$27,317,204	\$5,841,585	\$1,666,867	\$994,943	\$75,126	\$35,895,725
Less: Reserved Balances						
Encumbrances/Contractual Commitments	(700,000)	(26,785)	(24,865)			(\$751,650)
Prepays and Other Assets	(200,000)					(\$200,000)
Rate Stabilization, Disasters & Insurance	(5,906,000)					(\$5,906,000)
Designated for Capital	(5,000,000)					(\$5,000,000)
Assigned for Grants & Expenditures	(2,476,500)	(2,514,000)				(\$4,990,500)
Debt Service	(2,000,000)				(75,126)	(\$2,075,126)
Estimated Available at 9/30/12	\$11,034,704	\$3,300,800	\$1,642,002	\$994,943	\$0	\$16,972,449

Note: General Fund includes fund balance previously reported in Parks & Recreation Fund

FUND BALANCE – GOVERNMENTAL CAPITAL & ENTERPRISE FUNDS

	Capital Project Funds				Total Governmental Capital Funds	Total Enterprise Funds
	Recreation Impact Fees	Gas Tax Road Capital	Road Impact Fees	Governmental Capital		
Projected Equity at 9/30/11	\$7,664,887	\$8,171,606	\$6,737,030	\$12,736,783	\$35,310,306	\$145,568,639
2011/2012 Budget Additions:						
Revenues	312,500	1,415,000	356,250	2,658,750	\$4,742,500	20,672,666
Expenditures	(1,452,750)	(1,925,125)	(452,325)	(2,890,000)	(\$6,720,200)	(14,178,517)
Total Depreciation						(5,300,000)
Estimated Equity at 9/30/2012	\$6,524,637	\$7,661,481	\$6,640,955	\$12,505,533	\$33,332,606	\$146,762,788
Less: Reserved Balances						
Investment in Capital, net of related debt						(108,139,572)
Encumbrances/Contractual Commitments	(88,000)	(1,542,000)	(1,637,000)	(1,890,000)	(\$5,157,000)	(686,000)
Restricted for Capital Expenditures	(6,436,637)	(6,119,481)	(5,003,955)	(10,615,533)	(\$28,175,606)	(27,537,417)
Estimated Available at 9/30/12	\$0	\$0	\$0	\$0	\$0	\$10,399,799

In years past, the Council established a target for undesignated reserves between 25% and 30% of budgeted nonrestricted revenues and has generally set tax rates, in the last few years, to maintain these reserves at a minimum of 25% with the General Fund at 30%. This means that Wellington has, historically, targeted to have roughly \$8 million to \$11 million in undesignated funds that are not programmed for specific expenditures. Wellington defines the Reserved Balances as follows:

Restricted Reserves: These reserves are not available for spending and are legally restricted by outside parties for a specific purpose. These may be contractual obligations, prepaid expenses, debt reserve requirements or statutory restrictions.

Committed Reserves: Amounts that can only be used for specific purposes pursuant to constraints imposed by formal Council action. These may include an authorization to use certain revenues for a specific purpose.

Assigned Reserves: Amounts intended to be used for specific purpose. These reserves may be released by either Council action or by results of operations.

The remaining amounts are considered undesignated, and may be used for expenditures as appropriated by Council.

The reserves are generally considered a necessary function of sound fiscal management for a variety of reasons. Wellington must continue to have a buffer to enable us to continue the same service levels while adjusting staff/operations as a result of any shifts in the economy or annual unforeseeable events such as:

- A time lag in the first fiscal quarter in the collection of property taxes (including assessments) in each year
- Unforeseen activities and regulatory mandates during the course of the year
- Natural disasters, such as hurricanes; these can not only affect spending, but tend to impact the local and even national economy, thereby affecting revenues
- Elastic revenues: roughly 50% of Wellington’s revenues are elastic that are based on economic factors and growth estimates that can easily deviate from projections
- Increases in expenditures: there exists a potential for increases to anticipated expenditures based on bid results, litigation, contract renewals, additional services, etc.
- There could be a significant gap in the timing of the receipts of borrowed funds, intergovernmental revenues, and other sources of funds

DEBT ADMINISTRATION

Wellington’s outstanding debt as of September 30, 2011 consists of the following:

General Governmental Debt	
Public Service Tax Revenue Refunding Bonds, Series 2005	8,245,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2001A)	3,715,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2002C)	4,415,000
Total General Governmental Debt	\$16,375,000
Business Fund Debt	
2003 Water & Sewer Revenue Bonds (AAA Rating)	\$6,670,000
Total Debt	\$23,045,000

Wellington had made it a practice to fund most capital outlay over the years — with the exception of the initial infrastructure (roads, drainage, and utilities plants) — through current operating budgets rather than through long-term financing. However, during the 1999 fiscal year, Council approved the issuance of Communication Service Tax Revenue Bonds to provide funds for construction of infrastructure and recreational projects under

the 1999–2004 Capital Improvement Plan. Additionally, the bond issuance was used to repay a \$4.6 million promissory note for the construction of Village Park, Phase I.

Wellington first joined the Florida Municipal Loan Council (FMLC) Bond Pool for financing of capital projects scheduled in fiscal year 2002 and fiscal year 2004. The proceeds were deposited in an account for Wellington with the FMLC's trustee, administered by the Florida League of Cities.

In August 2003, the Water and Sewer Refunding Bonds were refinanced. Because of the favorable tax-exempt interest rates available in the market at the time, Wellington was able to refinance the Series 1993 Bonds and realize a total net present value savings of approximately \$1.4 million over the life of the bonds which represents an average annual savings in debt service payments of over \$498,000. The Government Finance



Officers Association recommends that issuers refund their existing bonded debt only when the savings fall within a range of 3-5% of the amount of the bonds being refunded. This refunding allowed Wellington to achieve an approximate savings of 6.45%. Also included in the bond issue:

- Refund all of the Water and Sewer Revenue Refunding Bonds,

Series 1993, which were outstanding in the aggregate principal amount of \$21,890,000

- Finance land purchase and capital costs for reuse treatment project
- Pay costs and expenses relating to the issuance of the 2003 bond, including payment of the premiums for a Bond Issuance Policy and a Reserve Account Insurance Policy

In May 2005, a portion of the Public Service Tax Revenue Bonds, Series 1999, was refinanced to reduce future debt service payments by over \$700,000. During fiscal year 2005, projects were reevaluated and shifted to maximize funding availability with project time lines. New projects and revised cost estimates enabled staff to re-prioritize projects. Outstanding general governmental debt has been re-allocated for the funding of the following projects:

PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 1999

- | | |
|--------------------------------|----------------------------------|
| • Wellington Community Center | • 120th Street Paving |
| • Tiger Shark Cove | • 12th Fairway Rd Reconstruction |
| • Village Park – Phase II | • Refinance Village Park |
| • Lake Worth Road | • Wellington Trace Bike Path |
| • Maintenance/Storage Building | • Equestrian Improvements |
| • Little Ranches Access Road | • Village Park Gym |

FLORIDA MUNICIPAL LOAN COUNCIL REVENUE BONDS, SERIES 2001A

- | | |
|-----------------------------|------------------|
| • South Road Reconstruction | • Mechanics Shop |
|-----------------------------|------------------|

FLORIDA MUNICIPAL LOAN COUNCIL REVENUE BONDS, SERIES, 2002C

- Pierson Road Reconstruction
- Pierson Road Right of Way
- South Shore Boulevard
- Equestrian Improvements

After performing extensive analysis, Wellington has elected to pay off the Florida Municipal Loan Council Revenue Bonds, Series 2001A and 2002C in FY 2012. It is estimated that by paying these bonds off early will result in a savings of \$2 - \$3 million over the next 12 years in interest costs.

ANALYSIS OF DEBT SERVICE REQUIREMENTS AS OF SEPTEMBER 30, 2011

The following provides a summary of debt service requirements for Wellington's bonds:

	Public Service Tax Revenue		FMLC Bond	FMLC Bond	Total	Water and
	Refunding		Pool	Pool Series	Government	Sewer
	Bonds	Series	Series 2001A	2002C	Bonds	Revenue
	2005					Bonds
Issue Date		2005	2001	2002		2003
Retirement		2019	2021	2022		2013
Original Debt	\$9,995,000		\$5,605,000	\$6,290,000	\$21,890,000	\$22,355,000
Outstanding Principal	\$8,245,000		\$3,715,000	\$4,415,000	\$16,375,000	\$6,670,000
Interest Rate	3.73%		3.25 - 5.25%	3.00 - 5.25%		2.00 - 5.00%
Annual Debt Service Requirements:						
2012	1,212,539		441,075	499,063	2,152,677	2,745,889
2013	1,213,782		442,700	497,663	2,154,145	2,745,065
2014	1,208,720		438,344	493,988	2,141,052	1,530,000
2015	1,207,539		437,988	497,713	2,143,240	
2016	1,210,053		436,844	495,519	2,142,416	
Thereafter	3,635,132		2,628,425	3,452,800	9,716,357	
Total	\$9,687,765		\$4,825,376	\$5,936,746	\$20,449,887	\$7,020,954
<i>Note: Any difference between the annual debt service requirements shown above and the total amounts budgeted for debt service arises from funding of compensating balance requirements.</i>						

TOTAL GENERAL GOVERNMENTAL DEBT SERVICE

	2012	2013	2014	2015	2016	Thereafter	Total Debt Service
General Fund							
Principal	56,002	58,510	60,462	62,970	65,688	299,736	\$603,368
Interest	25,447	23,104	20,638	18,055	15,364	34,827	\$137,435
Recreation Impact Fund							
Principal	1,022,565	1,066,297	1,101,485	1,146,499	1,195,076	5,191,552	\$10,723,474
Interest	443,848	402,392	358,696	312,857	265,119	589,090	\$2,372,002
Road Impact Fund							
Principal	290,471	301,033	311,244	329,911	344,877	2,579,621	\$4,157,157
Interest	199,139	187,530	173,985	158,254	141,687	474,060	\$1,334,655
Gas Tax Capital Fund							
Principal	75,963	79,161	81,810	85,621	89,360	479,091	\$891,006
Interest	39,242	36,118	32,733	29,072	25,245	68,381	\$230,791
Totals	\$2,152,677	\$2,154,145	\$2,141,053	\$2,143,239	\$2,142,416	\$9,716,358	\$20,449,888

In Florida, there is no legal debt limit. All general obligation debt pledging payment from ad valorem taxes must be approved by referendum, unless it is to refund outstanding debt. Article VII, Section 12 of the Florida State Constitution states "Counties, school districts, municipalities, special districts and local governmental bodies with taxing powers may issue bonds, certificates of indebtedness or any form of tax anticipation certificates, payable from ad valorem taxes and maturing more than twelve months after issuance only to finance or refinance capital projects authorized by law and only when approved by vote of the electors..." Wellington has no general obligation debt outstanding.

TOTAL ENTERPRISE DEBT SERVICE

	2012	2013	2014	2015	2016	Thereafter	Debt Service
Utility System Fund							
Principal	2,535,000	2,635,000	1,500,000	-	-	-	\$6,670,000
Interest	210,889	110,065	30,000	-	-	-	\$350,954
Totals	\$2,745,889	\$2,745,065	\$1,530,000	\$0	\$0	\$0	\$7,020,954

ANNUAL DEBT SERVICE EXPENDITURES TO TOTAL EXPENDITURES

Year	Annual Debt Service Expenditures	Governmental Funds Expenditures	Debt Service as % of Expenditures
2003	2,993,350	62,773,896	5%
2004	3,075,000	67,006,919	5%
2005	2,220,000	67,892,048	3%
2006	2,199,600	71,349,882	3%
2007	2,157,404	85,437,937	3%
2008	2,150,103	87,868,187	2%
2009	2,153,567	73,824,712	3%
2010	2,149,484	59,196,737	4%
2011	2,150,103	53,016,628	4%
2012	2,152,677	50,714,613	4%
<i>Note: Includes limited obligation bonded debt and notes payable</i>			

NET GOVERNMENTAL DEBT PER CAPITA

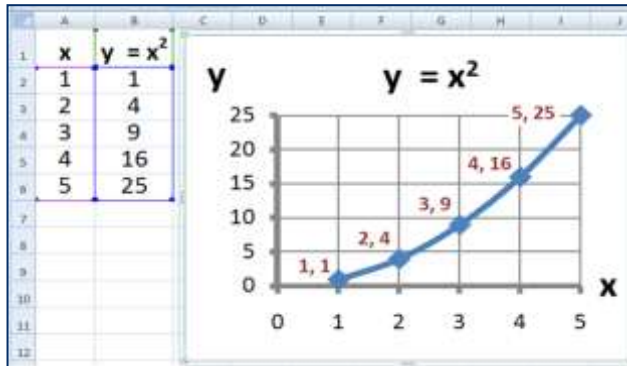
Year	Population	Bonded Debt	Less Amount Available in Debt Service Fund	Net Debt	Net Debt Per Capita
2003	46,208	25,290,000	236,107	25,053,893	542
2004	49,582	24,305,000	45,692	24,259,308	489
2005	53,429	23,855,000	83,069	23,771,931	445
2006	55,564	22,740,000	75,045	22,664,955	408
2007	55,259	21,570,000	75,065	21,494,935	389
2008	55,076	20,245,000	75,223	20,169,777	366
2009	55,010	19,085,000	75,226	19,009,774	346
2010	56,508	17,760,000	75,126	17,684,874	313
2011	57,073	16,375,000	75,126	16,299,874	286
2012	57,644	14,930,000	75,126	14,854,874	258

All applicable debt covenants such as ratios of net income to debt service, sinking funds and insurance coverage have been met or exceeded. The Bond Resolution, which authorized issuance of the outstanding utility revenue bonds, includes a rate and debt service covenant which requires Wellington to provide, in each fiscal year, net revenue adequate to pay at least 110% of the annual debt service requirement for existing bonds and any additional bonds issued thereafter. Based on projections contained in the FY 2011 budget, Wellington is in compliance with the covenant as illustrated below:

REVENUE BOND COVENANT COMPLIANCE (UTILITY SYSTEM ENTERPRISE FUND)

	Projected FY 2011	Budget FY 2012
Total Utility Revenues ⁽¹⁾	\$15,800,000	\$16,656,250
Operating Expenses ⁽²⁾	9,124,500	8,694,963
Net Revenues Available for Debt Service	\$6,675,500	\$7,961,287
Required Debt Service	\$2,739,549	\$2,745,889
Debt Service Coverage:		
Achieved	2.44	2.90
Required	1.10	1.10
<i>(1) Amounts shown are operating revenues only</i>		
<i>(2) Amounts shown exclude depreciation, amortization, and debt service</i>		

ANALYSIS OF FINANCIAL INDICATORS



Wellington has an important responsibility to its residents to carefully account for public funds, to manage municipal finances wisely and to plan adequate funding of services desired by the public, including the provision and maintenance of public facilities. At this stage of development in Wellington's Comprehensive Plan, with the slowed growth and approaching build-out, the city needs to ensure that it is capable of adequately funding and providing local

government services needed by the community. This analysis of financial indicators is designed to evaluate Wellington's fiscal stability based on the following objectives for fiscal performance:

- To protect the Council's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies
- To enhance the Council's policy-making ability by providing accurate information on service costs
- To assist in the sound management of city government by providing accurate and timely information concerning financial conditions
- To provide sound principles to guide the important decisions of Council and management which have a significant fiscal impact
- To set forth operational principles which minimize the cost of local government, to an extent consistent with services desired by the public and which minimizes financial risk
- To employ revenue policies which prevent undue or unbalanced reliance on specific revenues, especially property taxes, which distribute the cost of municipal services fairly and which provide adequate funds to operate desired programs
- To provide essential public facilities and prevent deterioration of existing city facilities and its capital infrastructure
- To protect and enhance Wellington's credit rating and prevent default on any municipal borrowings
- To insure the legal use of all city funds through an adequate system of financial accountability and internal control

The study period for this analysis covers fiscal year 2002 through fiscal year 2011. The source for most of the data presented for the period through September 30, 2010 is Wellington's Comprehensive Annual Financial Report (CAFR). Information presented for the period October 1, 2010 through September 30, 2011 is from unaudited financial records whereas information for fiscal year 2012 is from the adopted budget for the coming year.

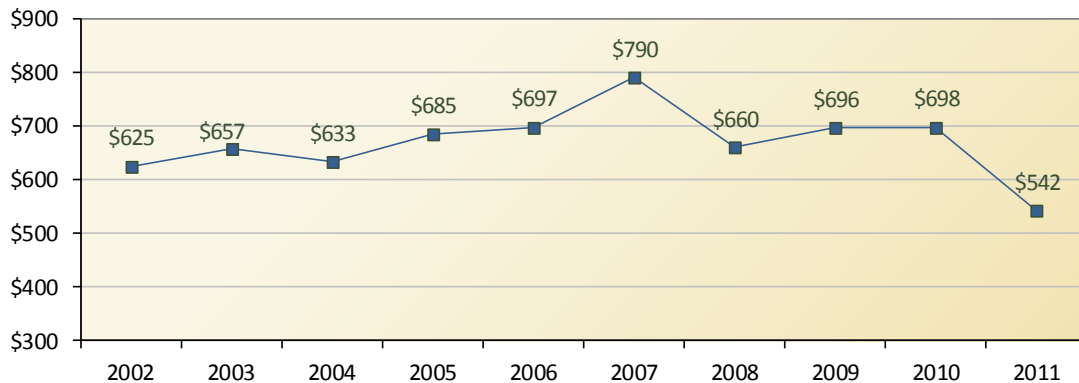
The following table of indicators summarizes this analysis of Wellington's present financial condition:

GOVERNMENTAL REVENUES		
Financial Indicator	Indicator Characteristics	City Characteristics
Revenues per Capita	Decline means reductions in available revenues if population increasing while revenues declining	Revenues per capita have been fairly stable over the past four years. Revenue decreases due to state-wide property tax reform, decreasing property values, and the effects the recession has had on consumer spending have been offset by an increase in grant revenues.
Unreserved Fund Balance	Percentages decreasing over time may indicate unstructured budgets that could lead to future budgetary problems for the local government even if the current fund balance is positive.	Unreserved fund balances have been very healthy for the study period. Future revenues and spending will have to be monitored closely to ensure that reserve levels do not drop to inadequate levels.
Intergovernmental Revenue	Over dependence can be a problem if sources are reduced or disappear	Intergovernmental revenues have increased in the past two years due to increased grant revenues. The City continues to be pro-active in attempting to maximize its share of grant revenues.
Elastic Tax Revenues	Over dependence on elastic tax revenues (revenues that are sensitive to economic change) leads to over reliance on monies that respond to economic fluctuations	Elastic revenues have decreased to roughly 11% of revenues and are expected to remain relatively stable in the short-term horizon. Therefore, over dependence on elastic tax revenues is not an issue.
Property Tax Revenues	A major dollar decline in this primary revenue source will lead to severe operating restraints	Property tax revenue has consistently grown annually through 2007 due to population increases and an increase in property values. Property tax revenues have decreased since 2007 due to state-wide property tax reform, and property values that have decreased over 30% since 2007. Collection rates have decreased slightly as foreclosures and vacancies continue to erode the local economy.
Revenue Surpluses or Shortfalls	Continuous major discrepancies would indicate a declining economy, inefficient collection systems, and/or inaccurate estimating techniques. Surpluses generally increase available reserves or fund balances	Actual revenues have exceeded budget each year since incorporation. Since the economy has had an adverse effect on the City, prudent revenue estimates have become more important. The City continues to monitor/revise revenue estimating techniques to ensure revenue shortfalls do not occur.

GOVERNMENTAL EXPENDITURES		
Financial Indicator	Indicator Characteristics	City Characteristics
Expenditures per Capita	An increase in expenditures with a decrease in population indicates possible problems controlling costs	Per capita expenditures increased since 2008. In response to property tax reform and the current economic downturn, operating expenditures of the City has decreased since 2007, but capital expenditures have significantly increased during 2009 and 2010.
Capital Outlay	This ratio is a rough indicator of whether equipment is adequately replaced. The ratio is likely to remain constant	Capital outlay has remained relatively consistent during the early part of the study period, spiking in those years marked by major project initiatives. The decline in 2008 is attributed to a prioritization of all capital projects. This prioritization resulted in numerous capital projects either being delayed or eliminated. The increase for 2009 and 2010 are related to two large multi-year capital projects.
Fixed Costs (Debt Service)	Increasing level of fixed costs indicates less freedom for local officials to adjust expenditures in response to economic change	Fixed costs have been stable relative to an increasing level of operating expenditures

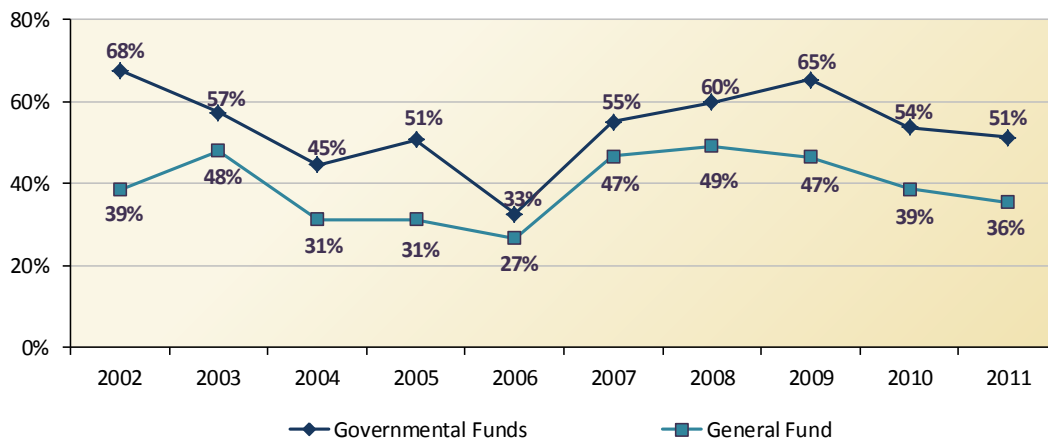
ENTERPRISE ACTIVITIES		
Financial Indicator	Indicator Characteristics	City Characteristics
Operating Results	Enterprise operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g., recover costs through user charges)	The Utility Fund and the Solid Waste Fund display positive operating results through 2008. The spike in fiscal years 2004 through 2006 Solid Waste expenses relates to debris removal following active hurricane seasons during 2004 and 2005. Solid waste assessment rates increase in conjunction with the annual CPI, thus enabling the Solid Waste Fund to maintain positive operating results. For fiscal year 2012, water/wastewater rates will increase 7.5%. Future water/wastewater rate increases will be necessary to maintain positive operating results.
Liquidity	Liquidity measures the ability to quickly convert cash and short-term investments to meet current liabilities in the event of unanticipated revenue shortfalls	The liquidity of enterprise activities has remained very strong throughout the study period

REVENUES PER CAPITA IN CONSTANT DOLLARS – ALL GOVERNMENT FUNDS



The chart above examines per capita operating revenue in governmental funds and is adjusted for inflation and presented in constant dollars. The gradual increase through 2007 is related to large population growth (approximately doubling in the past 10 years) and increasing property values that resulted in increased tax collections. Since 2007, the local, state, and national economies have slowed significantly, foreclosures and home vacancies have increased while the population growth has slowed. Coupled with state-wide property tax reform, further reductions in state shared revenues, and declining returns on invested cash, further decreases may be anticipated. Due to lower than anticipated interest rates, investment income has decreased \$2.9 million since 2007. These decreases have been offset by an increase in grant reimbursement revenues totaling approximately \$6.8 million, which are solely related to Section 24 project reimbursements from South Florida Water Management District. Grand proceeds have been significantly reduced in 2011 as major projects have been completed.

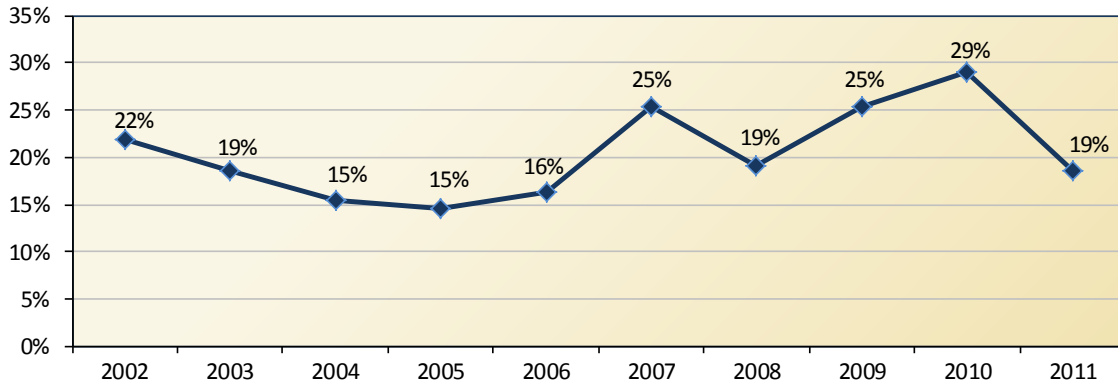
UNRESERVED FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES



This chart examines the amount of unreserved fund balance for governmental funds and the general fund as a percentage of total expenditures in the governmental funds. Wellington's goal is to maintain 23% to 30% of total expenditures as unreserved fund balance in the governmental funds. As shown in

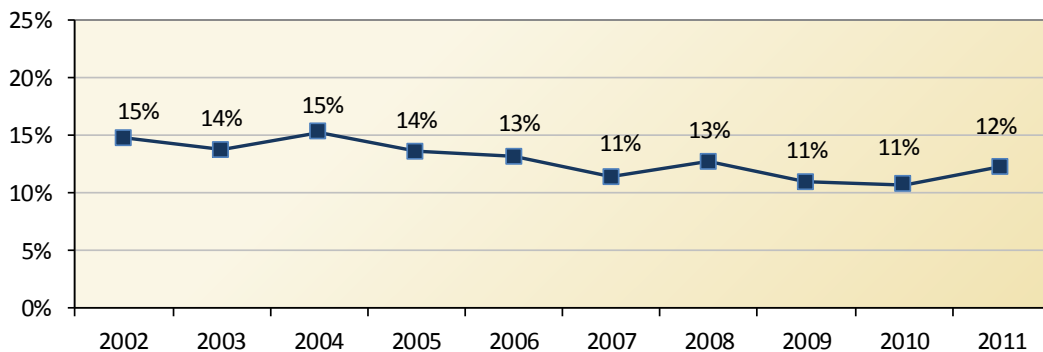
the chart, during times of growth (2001 – 2006) and during economic downturns (2007 – current), Wellington has been able to maintain or exceed the unreserved fund balance goal. This has been achieved due to prudent budgeting, forecasting and spending practices.

INTERGOVERNMENTAL REVENUES AS A PERCENTAGE OF TOTAL REVENUES



The chart above examines the level of revenues received from other governmental agencies, including grants for specific projects, as a percentage of total revenues of the Governmental Funds. Intergovernmental revenues are related to the State of Florida economy. As the economy has declined, so has Wellington's portion of state shared revenues, half-cent sales tax, and local option fuel taxes. Conservative budget estimates have been utilized to ensure that Wellington is not overly dependent on Intergovernmental revenues that may not be realized due to declining economic conditions. Increases in 2009 and 2010 indicate Wellington's pro-active approach to maximize grant project revenues, especially stimulus funding. Intergovernmental revenues were \$13.5 million and \$15.3 million for 2009 and 2010 respectively. These revenues have returned to normal levels for FY 2011. Intergovernmental revenues are closely monitored to ensure that Wellington is managing its share properly.

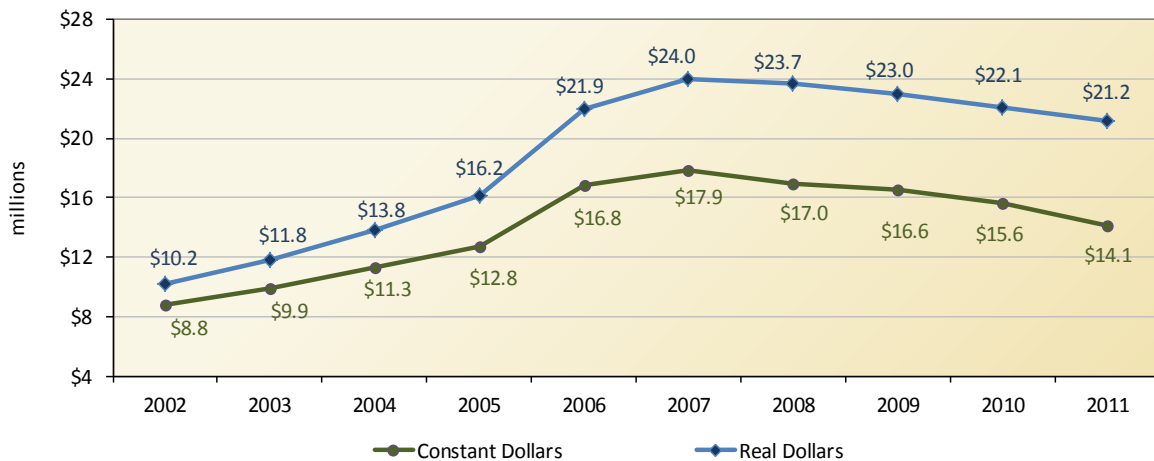
ELASTIC TAX AS PERCENTAGE OF TOTAL REVENUES



State shared revenues, half-cent sales tax, and local option fuel taxes are primarily dependent on consumer spending. These revenues are sensitive to changing economic conditions and are considered

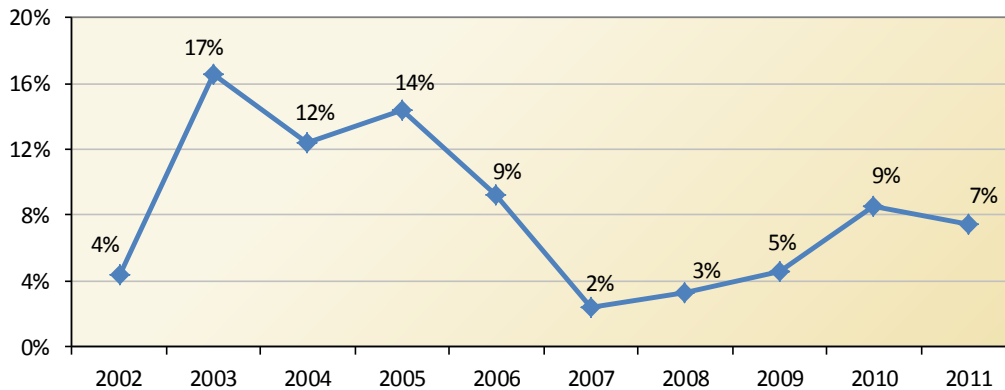
to be elastic revenues. During periods of economic growth, consumer spending increases, thus elastic revenues increase. However, during periods of economic contraction and decreased consumer spending, these revenues decrease. Conservative budget estimates have been utilized to ensure that Wellington is not overly dependent on these revenues as they may not be realized due to declining economic conditions. These revenues are closely monitored to ensure that Wellington is managing its share of these revenues properly. These revenues have declined approximately \$1 million since 2006 and have been approximately 11-15% of total Governmental revenues since 2002.

PROPERTY TAX REVENUES (AD VALOREM AND NON-AD VALOREM)



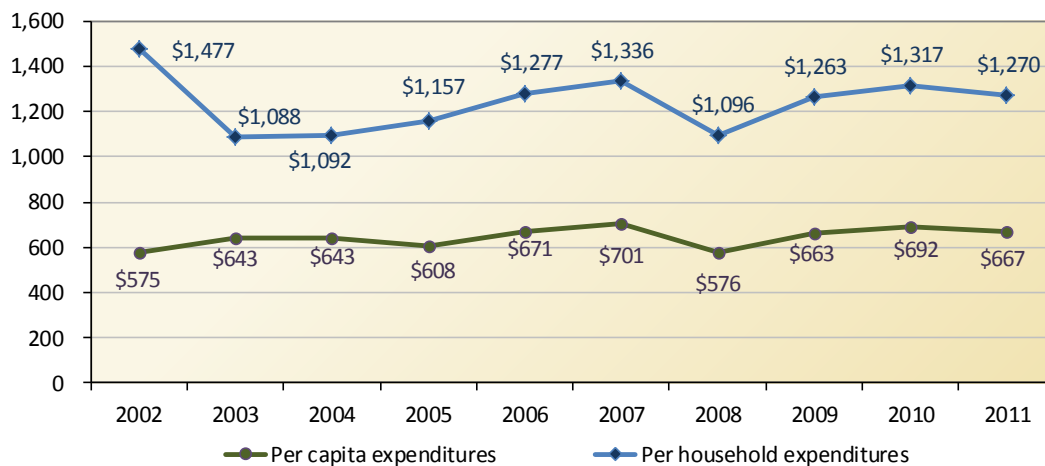
Property tax revenue is the greatest source of revenue for most municipalities in the State of Florida. This chart reflects total property tax revenues in constant dollars, adjusted for CPI, and real dollars. Assessed taxable value, ad-valorem millage rates, and non ad-valorem assessment rates are the determining factors for property tax revenues. As a result of the sub-prime mortgage crisis, housing foreclosures have increased causing a significantly negative impact on city-wide property values. Further decreases in revenue are anticipated due to state-wide property tax reform that limits the maximum allowable millage rate and declining property values. Wellington's taxable value has decreased approximately 32% since the peak of the housing market, however, Wellington has maintained a high quality of service and financial solvency.

REVENUE SURPLUSES OR SHORTFALLS



This chart examines the differences between budgeted revenue and actual revenue received during the fiscal year in the Governmental Funds. Revenue surpluses generally will increase available reserves and fund balance. Any revenue shortfalls or large declines in revenue surpluses would indicate a declining economy, inefficient collection systems, inaccurate revenue estimating techniques, or unreasonably high revenue estimates being made to accommodate political pressures. Historically revenues have been conservatively budgeted, which has led to the large revenue surpluses over the years. As the economy has declined in recent years, actual revenues have decreased resulting in less revenue surpluses. This trend should continue for the foreseeable future.

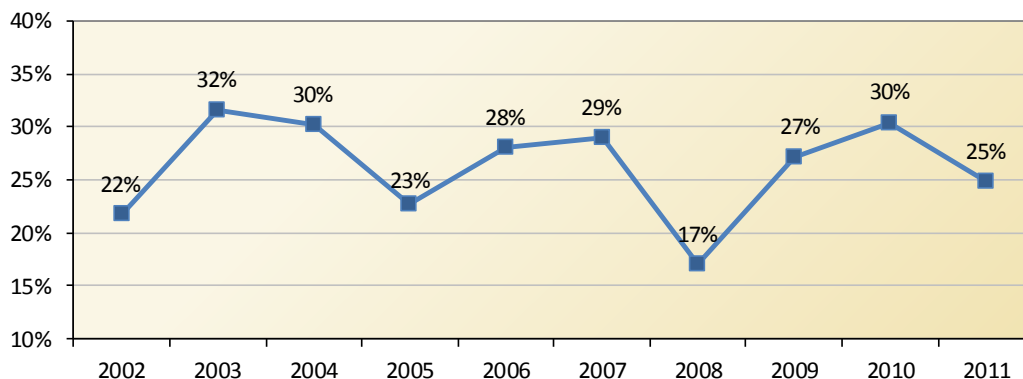
TOTAL EXPENDITURES PER CAPITA IN CONSTANT DOLLARS



This chart examines expenditures in constant dollars on a per capita and a per household basis. Per capita expenditures increased from 2002-2007 due to the annual increase in expenditures being greater than the population growth within Wellington. In 2007, population growth and the economy slowed; spending and per capita expenditures decreased. Approximately 20 personnel positions and numerous capital projects were either frozen or eliminated in recent years, resulting in decreased operating

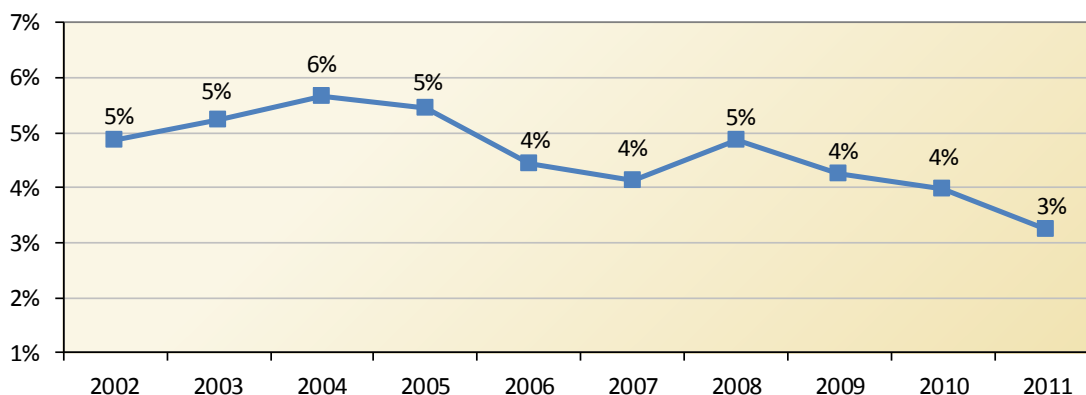
spending levels. Increases since 2008 are related to construction expenditures for the new Municipal Complex and Section 24 projects, both of which are multi-year projects completed during FY 2011.

CAPITAL OUTLAY AS PERCENTAGE OF OPERATING EXPENDITURES



The chart above represents total capital outlay expenditures as a percentage of total operating Governmental Funds expenditures. These items include large capital projects that require Council approval and fixed assets that have a useful life greater than one year and that have an initial cost above \$1,000. Capital outlay can fluctuate based on approved and multi-year projects. Short-term declines in the ratio may indicate that capital needs are temporarily satisfied. A decline over three or more consecutive years may indicate that capital outlay expenditures are being deferred, which can lead to future funding issues. The decline in 2008 is attributed to re-prioritization of all capital projects, which resulted in numerous capital projects either being delayed or eliminated. Increases in 2009 and 2010 are related to expenditures for construction of the new Municipal Complex and the Section 24 projects, which were completed in FY 2011.

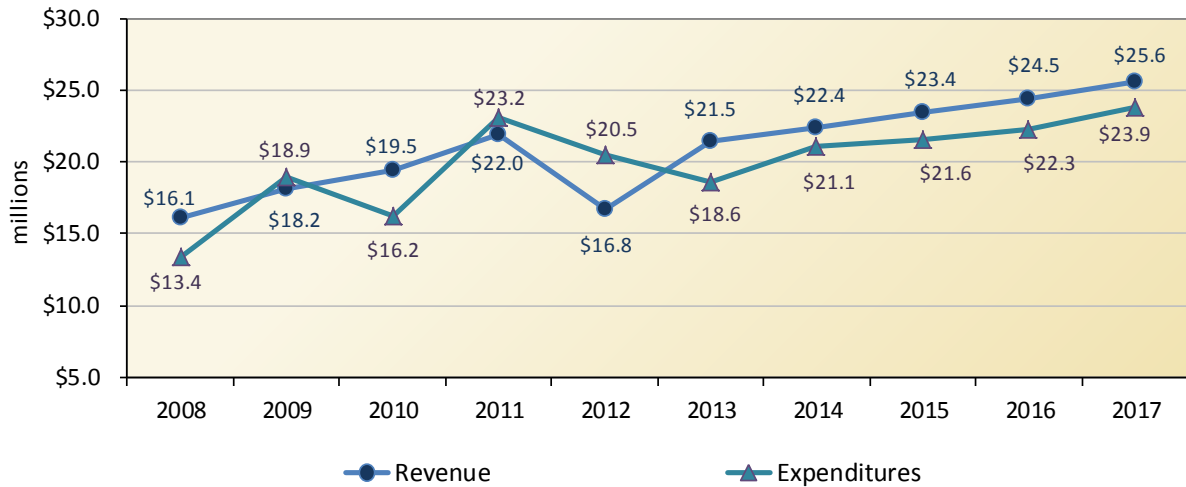
FIXED COSTS (DEBT SERVICE) AS PERCENTAGE OF OPERATING EXPENDITURES



The chart above details Wellington's debt service as a percentage of total operating expenditures in the Governmental Funds. Debt service costs become especially important during periods of economic decline, since debt service expenditures are usually unaffected by a reduction in service levels. As

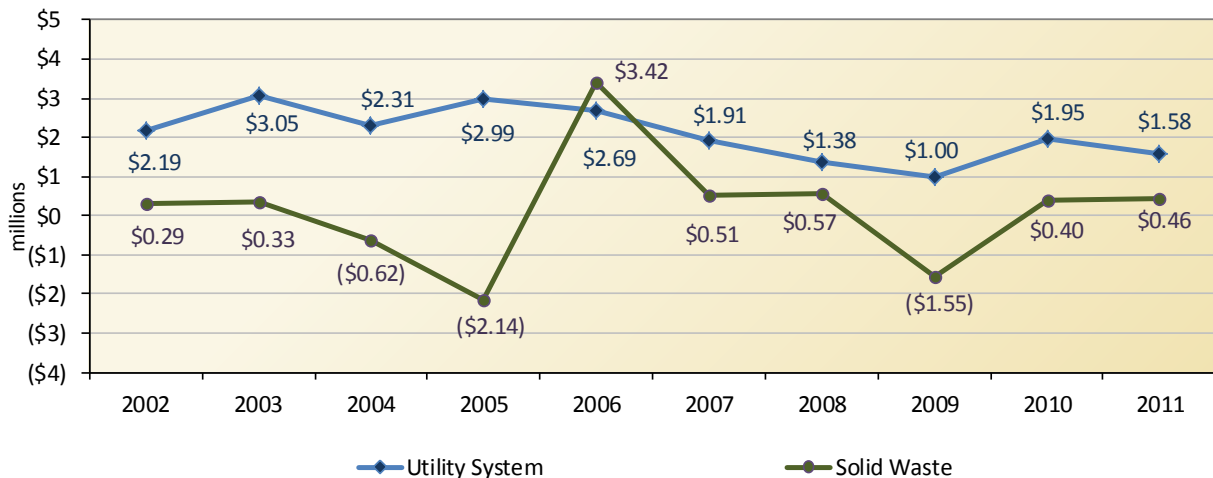
illustrated, debt service expenditures have been stable relative to an increasing level of operating expenditures and there are no plans to issue any additional debt.

UTILITY AND SOLID WASTE REVENUES AND EXPENDITURES



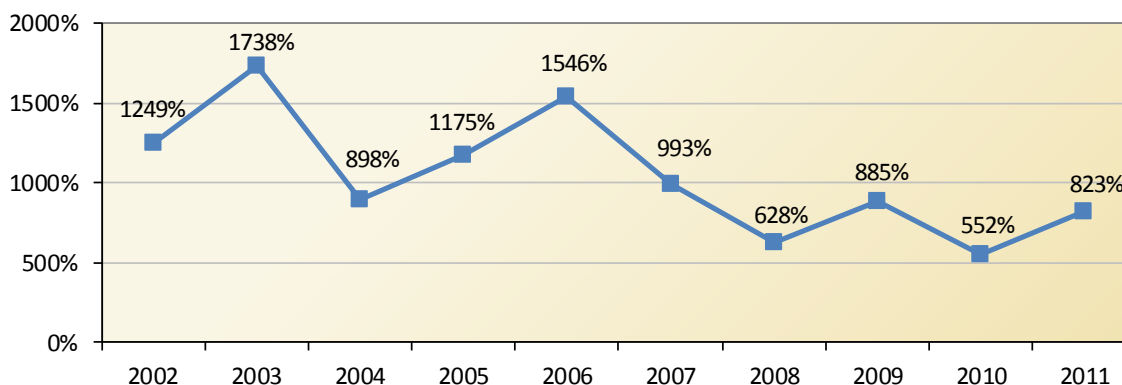
The preceding chart represents the actual and projected operating revenues and expenses for Wellington's enterprise funds. These results are important because enterprise funds are expected to function just like a commercially operated for-profit company. Going forward, rate increases are forecast for the enterprise funds. These rate increases will be used primarily to fund water and wastewater expansion projects. In addition, as much of the original water and wastewater system approach the end of their useful lives, renewal and replacement projects are being funded through rate increases during the forecast period. User fees and consumption levels are continually analyzed to ensure that the expenditures of the enterprise funds are adequately funded.

UTILITY AND SOLID WASTE OPERATING RESULTS IN CONSTANT DOLLARS



Enterprise funds are expected to function just like a commercially operated for-profit company. Operating results of the enterprise funds are determined by subtracting operating expenses from revenues and are expressed in constant dollars. Over the analyzed period enterprise funds have displayed a strong positive performance. The water/wastewater fund did not increase rates from 2001-2008. Rate increases of 5% and 7.5% were approved for fiscal years 2009 and 2010-2012, respectively. Solid waste losses from 2004 and 2005 are due solely to hurricane cleanup costs. The solid waste profit in 2006 is due to these cleanup costs being reimbursed by FEMA and an additional non ad-valorem assessment for hurricane costs. The solid waste loss in 2009 is due to a refund to Wellington's taxpayers who paid an additional non ad-valorem assessment in 2006 for hurricane cleanup costs incurred as a result of the hurricanes of 2004 and 2005.

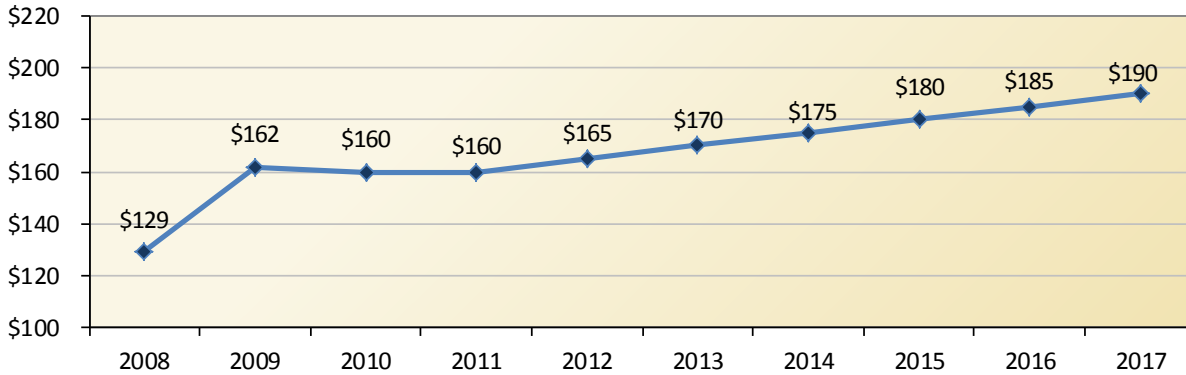
UTILITY LIQUIDITY



The above chart shows liquidity of the enterprise funds. Liquidity measures the ability to quickly convert cash and short-term investments to meet current liabilities in the event of unanticipated revenue shortfalls. A ratio of less than 100% indicates a problem. As shown in the chart, the liquidity of the enterprise fund is very healthy.

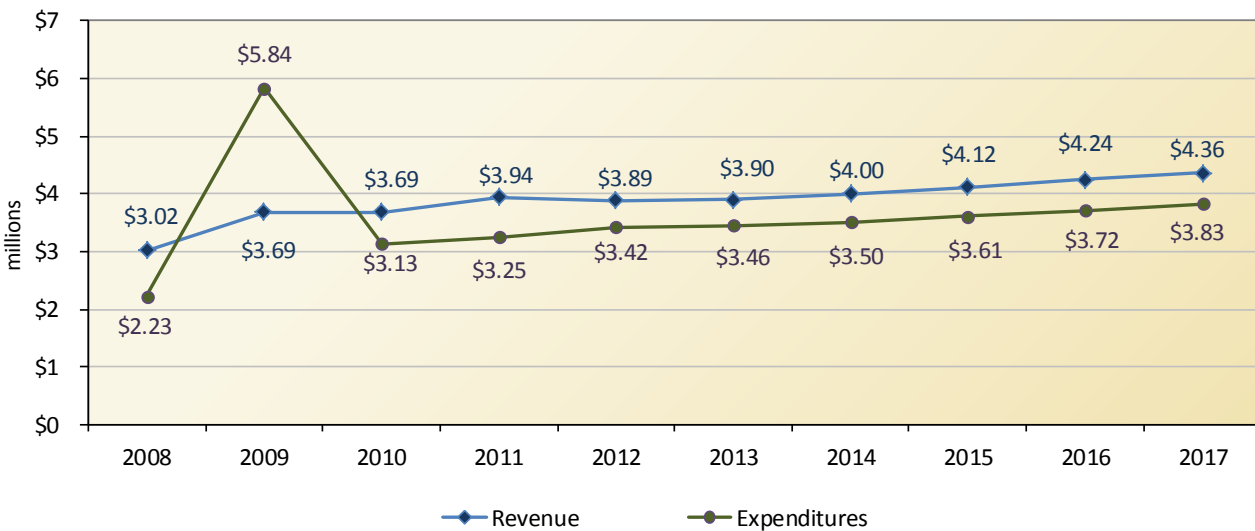


PAST AND PROJECTED SOLID WASTE RATE INCREASES (RESIDENTIAL CURB SIDE SERVICE)



This chart illustrates past and projected solid waste rates for residential curbside service. The projected rates are based on current expectations of solid waste rates. The increase in fiscal year 2009 is due to an increase in the cost of solid waste collection services. Future rates will increase proportionally to the cost of solid waste collection services.

PAST AND PROJECTED SOLID WASTE REVENUE AND EXPENSES



Operating results of the solid waste fund are determined by subtracting operating expenses from operating revenues. These results are important because enterprise funds are expected to function just like a commercially operated for-profit company. The increase in 2009 expenses is for a full refund to the taxpayers of the fiscal year 2006 hurricane assessment. Non ad-valorem assessment fees and solid waste contract costs are continually analyzed to ensure that the expenditures of the solid waste fund are adequately funded.

RISK MANAGEMENT

Wellington purchases insurance on real and personal property, including hurricane and flood coverage, covering direct physical loss of or damage to buildings, fixtures, equipment, boilers, machinery, and supplies as shown in the table below. All policies have been structured such that the policy year is concurrent with the fiscal year. In contracts, Wellington obtains indemnification and holds harmless agreements, and requires contractors to name Wellington as an additional insured under the indemnity's insurance coverage.

SCHEDULE OF INSURANCE

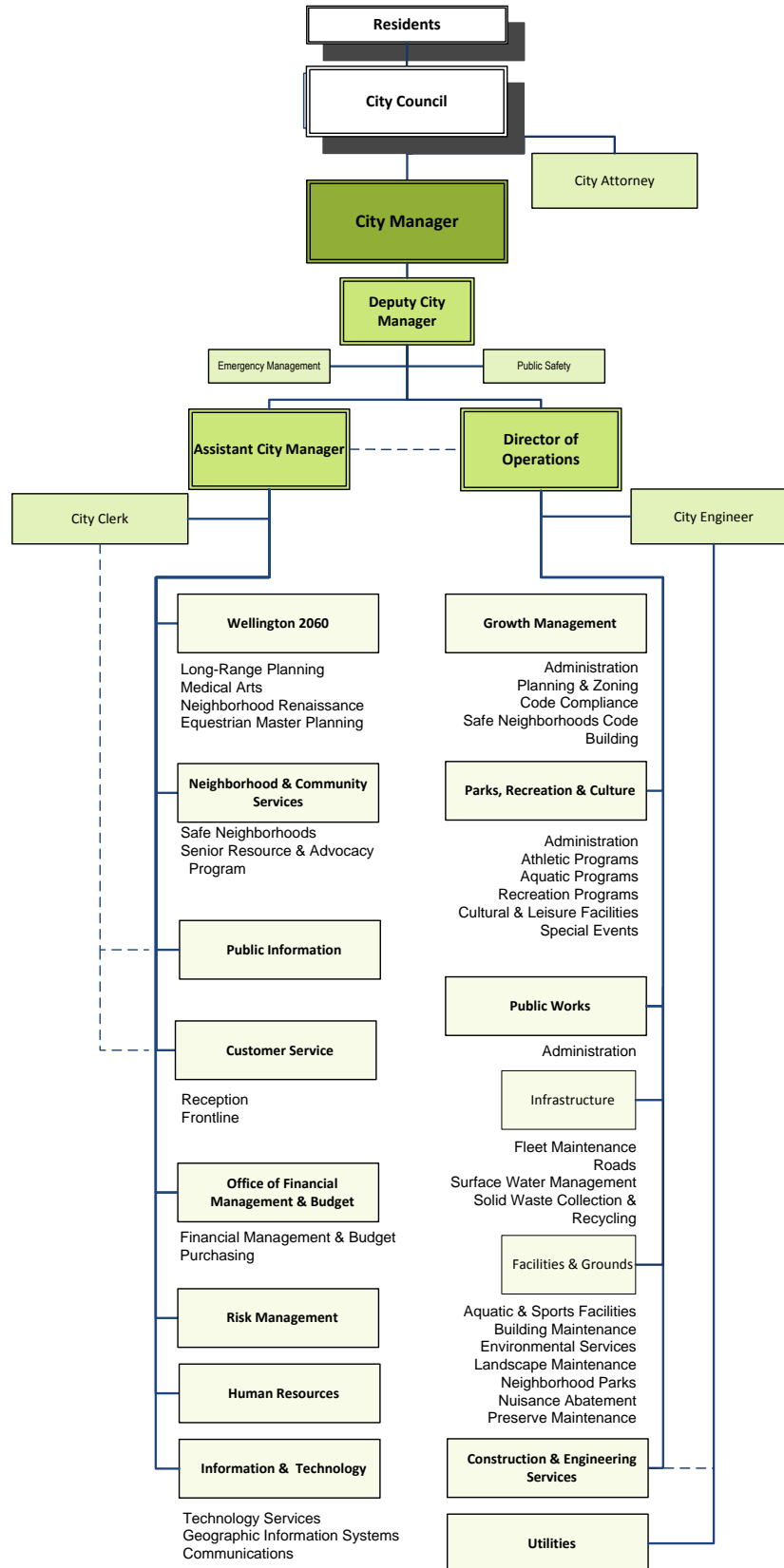
Type	Limits	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Budget 2011/2012
General/Professional Liability					
General/Professional Liability	\$2,000,000 each occurrence	\$218,691	\$254,103	\$191,778	\$175,000
Errors & Omissions	\$2,000,000 each occurrence				
Employment Practices Liability	\$2,000,000 each occurrence				
Public Officials Liability	\$2,000,000 each occurrence				
Business Automobile					
Comprehensive Automobile	\$1,000,000 combined single limit	54,992	56,303	58,419	55,250
Personal Injury Protection	\$10,000 per occurrence				
Uninsured Motorist	\$20,000 with a \$500 deductible				
Comprehensive / Collision	\$500 deductible				
Workers Compensation					
	\$1,000,000 Each Accident/Disease	308,026	273,693	188,632	180,000
	\$1,000,000 Aggregate by Disease				
Property Insurance					
Real property and contents	56,218,058	585,520	498,652	516,723	500,000
Includes earthquake, flood and business interruption; also electronic data processing	\$25,000 deductible				
Mobile Equipment	1,980,428				
Commercial Inland	\$1,000 deductible				
Marine Coverage	\$500,000 with a \$1,000 deductible				
Honesty Blanket Bond	\$1,000,000 each incident	6,990	6,425	6,500	6,500
Environmental Insurance	\$1,000,000 aggregate				
Petroleum Liability & Restoration					
Pollution and Remedial					
Legal Liability					
Skateboard Park	\$1,000 deductible per claim	8,250	8,250	8,250	8,250
	\$1,000,000 each occurrence				
	\$2,000,000 aggregate				
Total Insurance Costs		\$1,182,469	\$1,097,426	\$970,302	\$925,000





Organization & Department Summaries

DIVISION ORGANIZATIONAL CHART



ORGANIZATION & DEPARTMENT SUMMARIES

PERSONAL SERVICES

Wellington, like most municipalities, expends a large portion of its budget on personal services costs. Compensation and benefits have been provided to attract and retain high quality employees. In the annual budget development process, all aspects of personal services costs are evaluated and positions are prioritized within the service business hierarchy (see Vision & Planning section).

Management has continually assessed position levels, increasing the workforce annually from 1997 to 2007 to maintain service levels and provide effective response to rapid growth and economic conditions. In light of the anticipated revenue reduction and economic downturn, Wellington began evaluating staffing reductions during FY 2007, freezing positions and eliminating non-essential vacancies. Reductions in the employee headcount have continued through the current budget plan, with a total reduction of almost 30 positions since 2007.

BUDGETED FULL TIME EQUIVALENT EMPLOYEES

Organizational Unit	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Amended FY 2011	Adopted FY 2012	1 Year Change
Executive Offices	31.25	31.25	33.25	32.26	30.26	20.20	21.60	20.00	(1.60)
Information & Technology					1.00	9.00	13.00	13.00	0.00
Human Resources			3.00	3.00	3.00	4.00	3.00	2.00	(1.00)
Financial Management & Budget	13.00	17.00	17.00	15.00	16.00	15.00	17.00	16.00	(1.00)
Customer Service						5.00	9.00	9.00	0.00
Wellington 2060						6.00	7.60	6.00	(1.60)
Operations, Engineering & CIP	19.50	22.50	20.50	26.75	21.00	6.00	4.00	4.00	0.00
Neighborhood & Community Services					4.00	8.00	5.00	6.00	1.00
Public Works	49.00	55.00	68.00	65.00	94.00	96.00	96.00	93.00	(3.00)
Growth Management	47.75	48.80	51.80	39.00	38.00	34.60	29.00	31.00	2.00
Culture & Recreation	59.20	60.40	52.40	45.40	19.40	15.40	16.00	17.00	1.00
Utility System	45.00	44.00	46.00	47.00	52.00	44.00	43.00	44.00	1.00
Solid Waste	3.00	3.00	3.00	2.00	2.00	2.00	2.00	2.00	0.00
Total	267.70	281.95	294.95	275.41	280.66	265.20	266.20	263.00	(3.20)

The number of employees is measured in Full-Time Equivalent (FTE's) units and total positions (full and part-time). One FTE unit represents the equivalent of one full-time employee working 2,080 hours annually. A "position" refers to one employee, full or part-time, regardless of hours worked. The FY 2012 budget includes a 3.2 FTE decrease from the amended FY 2011 personal services budget; all permanent positions are full-time.

ADOPTED FY 2012 POSITIONS

Funding Type	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	Amended FY 2011	Adopted FY 2012	1 Year Change
Governmental	236	252	229	229	218	222	217	(5)
Utilities	44	46	47	52	47	43	44	1
Solid Waste	3	3	2	2	2	2	2	0
Total	283	301	278	283	267	267	263	(4)

The FY 2012 budget includes 263 permanent positions, a reduction of 4 from FY 2011. The chart shows a decrease of 5 positions in governmental functions, with an addition of one position in Water & Wastewater Utility Services. Wellington's organizational structure is functional, allowing for additional service efficiencies and performance improvement through cross functionality. Only vacant positions are eliminated or reclassified in the FY 2012 budget.

Staffing requirements and workloads are continually evaluated, and may result in the reclassification or transfer of budgeted positions; or in the creation of new budget divisions to better define cost centers. Position changes and reclassifications occur throughout each fiscal year to concentrate resources where they are most needed to support Wellington initiatives. In the FY 2012 budget, positions are transferred into Safe Neighborhoods, Code Enforcement and Public Works from General Administrative functions. The Strategic Planning & Economic Development division was retitled Wellington 2060 during FY 2011, and the Preserve Maintenance division created in FY 2012.

Wellington funds several position categories, defined and budgeted as follows:

SUPPLEMENTAL

Supplemental positions are generally temporary full-time, added to complete a particular project. Supplemental positions receive benefits and may be requested as permanent through budget requests for the coming fiscal year if they are determined to be essential to long-term operation and to enhance internal and external customer service. Funding for the wages of supplemental positions is usually available through position vacancies experienced throughout the year, though funding may be allocated in the personal services budget for a specific project. There are currently 8 supplemental positions working on planning, construction, maintenance and administrative projects. One Advocate position in Safe Neighborhoods is proposed to become permanent in the FY 2012 budget.

TEMPORARY

The Temporary position classification was added in FY 2011 to classify positions that serve a part-time need for a short term; six months or less. These positions are not budgeted, receive no benefits and the hours worked are based on the area of need. There are currently 5 temporary positions serving in Customer Service and Utilities.

OTHER PERSONAL SERVICES

In FY 2011, some full-time, vacant positions were eliminated to create a part-time classification of pooled positions titled Other Personal Services (OPS). This classification currently consists of Maintenance Workers to support Building Maintenance, Nuisance Abatement and Neighborhood Parks maintenance functions. OPS positions are part-time, permanent and funded in the budget without being reflected in authorized positions. With regularly scheduled hours, they receive part-time benefits.

LUMP SUM

Several positions fall into the Lump Sum status used to budget for positions which are temporary, seasonal and/or part-time, and are utilized on a recurring annual basis. They do not receive fringe benefits, and are required to fill a seasonal need; such as summer camps or pool use, and the hours needed or dollar amount available is identified and budgeted.

The chart below shows the positions, functions and dollar amounts budgeted as Lump Sum dollar amounts.

LUMP SUM PERSONAL SERVICES BUDGET

Division	Position	Function	Projected Total Hours	Projected Total Cost
Aquatics	Lifeguard	Safeguarding the well being of the public and employees at aquatics facility	30,000	\$381,329
Athletics	Camp Counselor	Assist in supervision children for summer camp	12,000	154,337
Athletics	Camp Director	Oversee camp counselors and daily operations of summer camp	500	7,897
Athletics	Recreation Assistant	Oversee facility operation and assist with daily recreation programs, including program registrations & administrative support	10,000	127,204
Cultural & Recreation Facilities	Recreation Assistant	Oversee facility operations, supervise rentals and other administrative tasks	5,000	84,614
Total Lump Sum Personal Services			57,500	\$755,381
FTE Conversion			27.64	FTEs

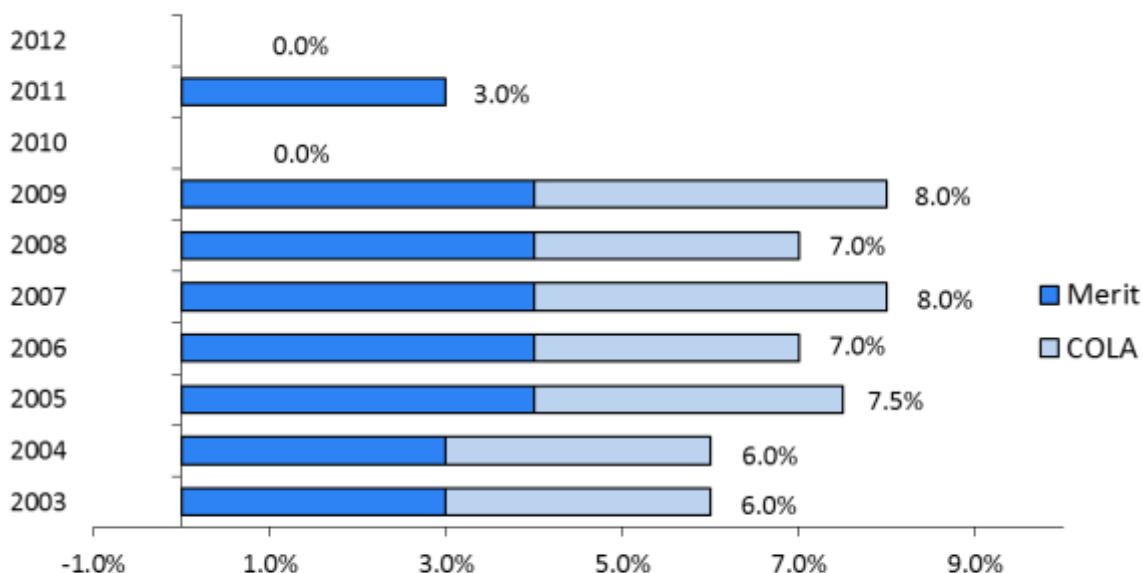
The total hours projected for these positions equates to almost 28 full-time equivalent employees at an average cost of \$27,300 per FTE. This is far lower than the average salary and fringe benefit cost per permanent FTE. The budgeted total hours for these positions are slightly higher than the prior year due to increased lifeguard hours.

A major initiative of the FY 2010 budget was the proposed closure of most offices for one day per week. Employees have the option of working four 10-hour days per week, or reducing their total hours. After a

six-month trial, the cost savings from the closure was calculated in March 2010, resulting in a projected annual savings of \$600,000 in part-time wages, uniform, utility and employee productivity. Due to the success of the initiative through FY 2011, the savings from the one-day closure is continued for the FY 2012 budget.

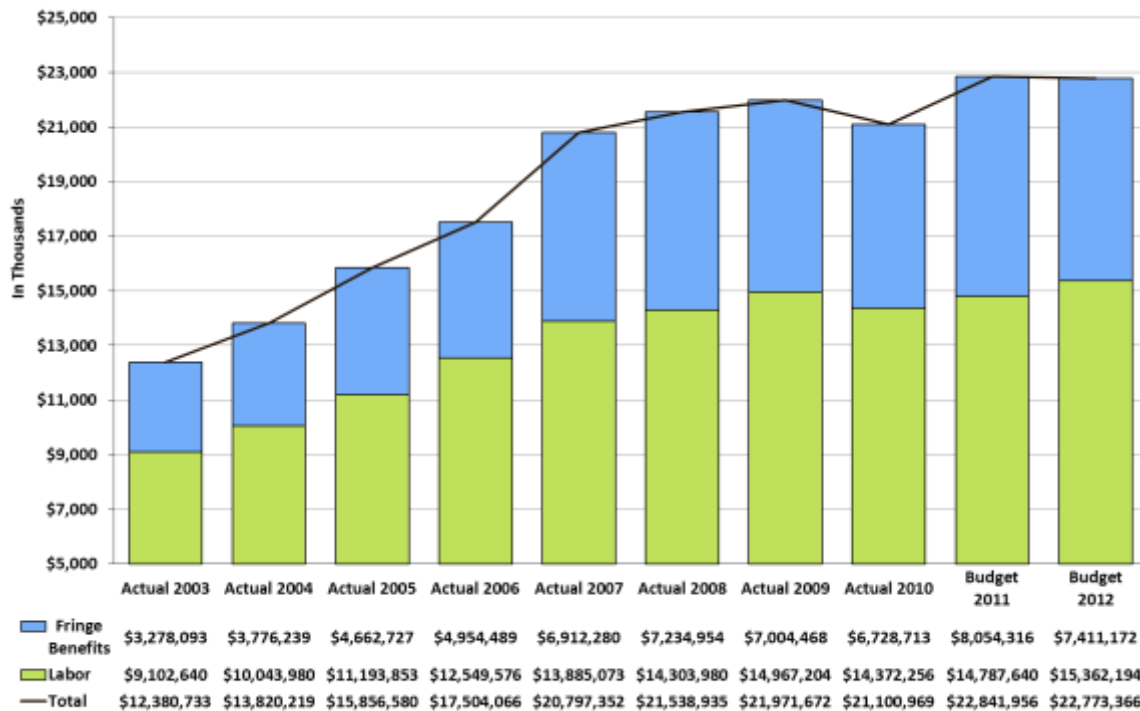
ANNUAL MERIT AND COST OF LIVING ADJUSTMENTS

The chart below shows the employee COLA and merit increases from FY 2003 through FY 2012. No COLA or merit increases are proposed for employees in FY 2012 due to economic influences. Wellington continues to offer a longevity incentive pay program to its employees. An employee with 5 or more years of service will earn annual longevity incentive pay of five days. Longevity pay is budgeted at \$158,600 for FY 2012.



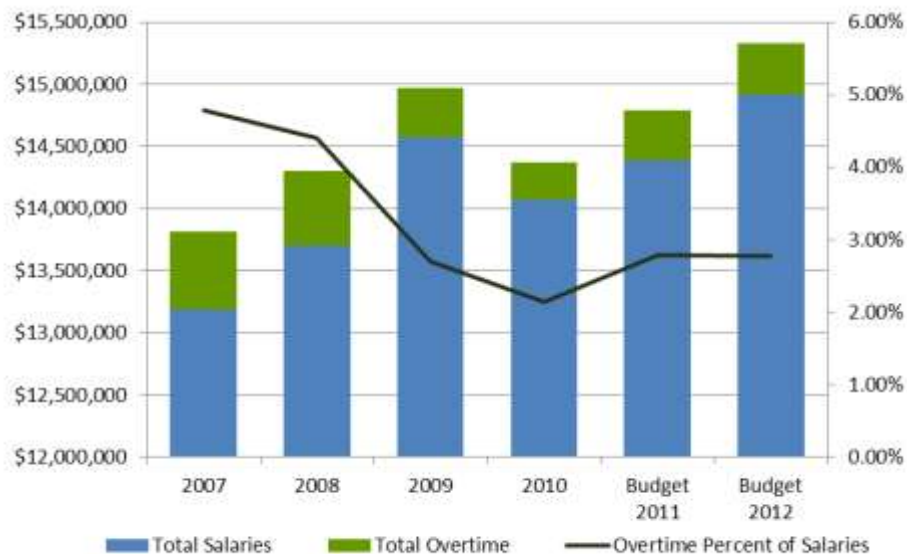
Total anticipated wage and overtime costs, excluding fringe benefits, are approximately \$15.4 million, which is an increase of 3.9% over fiscal year 2011 budgeted wages. The following chart shows that the historic growth in personnel wages and benefit expenses from 2003 through 2009. Staffing costs decreased in 2010 after average annual increases of 10% per year from 2003 through 2009, while FTE's averaged 2.3% increases, and population grew 3% per year in the same period. Total FTEs grew from 1997 through 2007, with consecutive decreases from 2008 through 2010. Total staffing costs are set to decrease in FY 2012.

TOTAL LABOR AND FRINGE BENEFIT COSTS



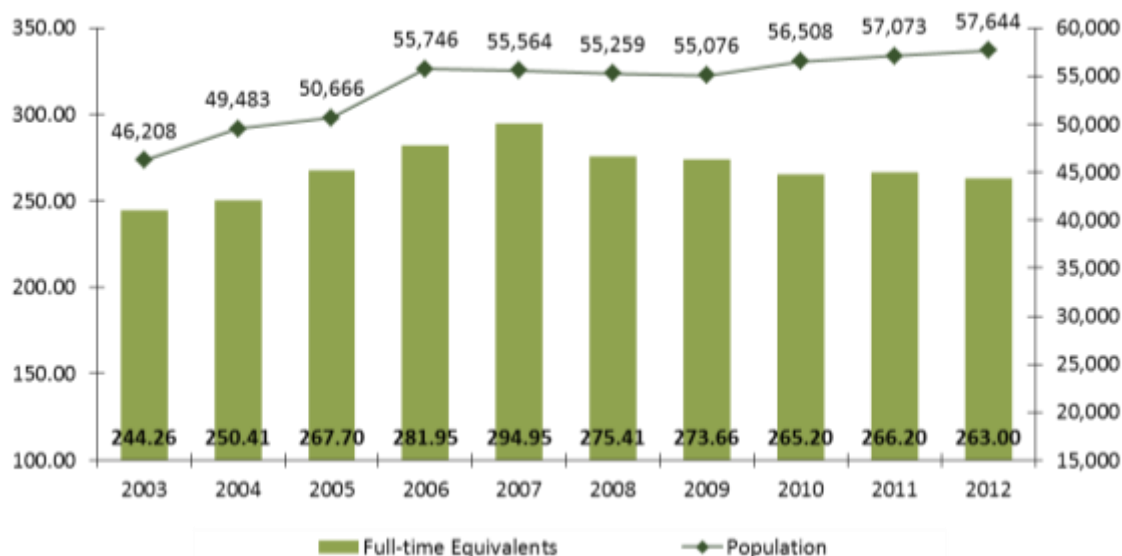
The total anticipated annual labor cost, including salaries and fringe benefits for all positions, is \$22,773,366; a decrease of .3% or \$69,000 under the budgeted labor costs for FY 2011. Typically, annual increases in health insurance benefits were mainly absorbed by Wellington in an effort to minimize raising employee personal expenses. For FY 2012, an increase in insurance costs is budgeted.

OVERTIME 2007-2012



An optimized staffing strategy allowed Wellington to decrease actual overtime expenditures in FY 2010. Budgeted overtime as a percent of salaries are higher in FY 2011, with a slight increase in budget for FY 2012 expected, though remaining consistently below 3% of budgeted salaries.

FULL-TIME EQUIVALENT EMPLOYEES COMPARED TO TOTAL POPULATION



The chart above illustrates no significant changes in staffing levels as population growth is minimal in recent years. Compared to FY 2005, Wellington has budgeted for less Full-Time Equivalent positions while the number of residents has increased by 7,000.

STAFFING INITIATIVES

Employee feedback is garnered to provide input to improve organizational operations and initiatives. The following improvements will be continued this year:

- Implementation of enhanced performance evaluations
- Introduction of pay-for-performance pay plan
- Electronic document filing system
- Intern Program
- Volunteer Program

REWARDING PERFORMANCE

The pay structure has been revised for FY 2011. The goal of revising the pay structure is to mirror market trends while allowing Wellington to recruit and retain highly qualified employees and support a pay-for-performance organization. Other associated changes in title and classification have resulted from the implementation. Rewarding employee performance will be further supported by instituting a new review process that more effectively recognizes performance.

EMPLOYEE BENEFITS

Employees are provided a comprehensive compensation package including group insurance benefits covering medical, dental, vision, prescription drugs, mental health services, life insurance, disability and worker's compensation. All health benefits information is located on the intranet web site for convenient employee access.

Each Wellington employee is provided with a Health Reimbursement Account (HRA). This money is not



taxable and can be used to offset the cost of a variety of health-related expenses incurred under their medical, dental or vision insurance plans. Wellington contributes a flat rate to each employee yearly and the funds are retained until reimbursed. At the end of the year unclaimed money in the participants HRA account will automatically roll forward to the next.

Wellington participates in the

Florida Retirement System (FRS) Plan for all full time and part time employees working in regularly established positions. The plan is an employee noncontributory system that requires the employer to pay retirement contributions necessary for employees to earn service credit toward future retirement benefits.

DEPARTMENT SUMMARIES

The department summaries section provides a synopsis of each of the departments and divisions within Wellington's organizational structure. As a summary it is intended to highlight the primary functions, link to city-wide goals, objectives and accomplishments of the units but is not intended to include all detailed functions performed by each division or cost center. Goals, objectives and performance measures are selected for their relevance to the information highlighted and to provide an overview of the performance history. Many divisions share common goals and objectives as they work together to support the Wellington mission - *to provide the services our residents want, need and are willing to pay for.*

COUNCIL

FUNCTION

To enhance the quality of life for residents by making Wellington a Great Hometown

WELLINGTON GOALS

- Neighborhood Renaissance
- Protecting our Investment
- Respecting the Environment
- Economic Development
- Responsive Government

BUDGET SUMMARY

General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 194,724	\$ 206,043	\$ 207,137	\$ 230,020
Operating	\$ 53,391	\$ 51,939	\$ 44,000	\$ 48,600
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 248,115	\$ 257,982	\$ 251,137	\$ 278,620
Positions	6	6	6	6

FY 2012 POSITIONS

ELECTED OFFICIAL	5.00
ASSISTANT TO THE COUNCIL	1.00
COUNCIL TOTAL	6.00

CITY MANAGER

FUNCTION

To provide leadership and oversight of city-wide governance, functions, services and projects to realize a vision of A Great Hometown

WELLINGTON GOALS

- Neighborhood Renaissance
- Protecting our Investment
- Respecting the Environment
- Economic Development
- Responsive Government

CORE OBJECTIVES

- Support programs that foster a family environment
- Promote safe neighborhoods
- Enhance the value of the community
- Do the right thing

PERFORMANCE MEASURES & STANDARDS

- Percent of city-wide performance measures achieved

FY 2012 ACTION PLANS

- Provide leadership and direction for long-term strategic economic initiatives
- Facilitate efforts toward the development of a long-term environmental improvement plan and policies

BUDGET SUMMARY

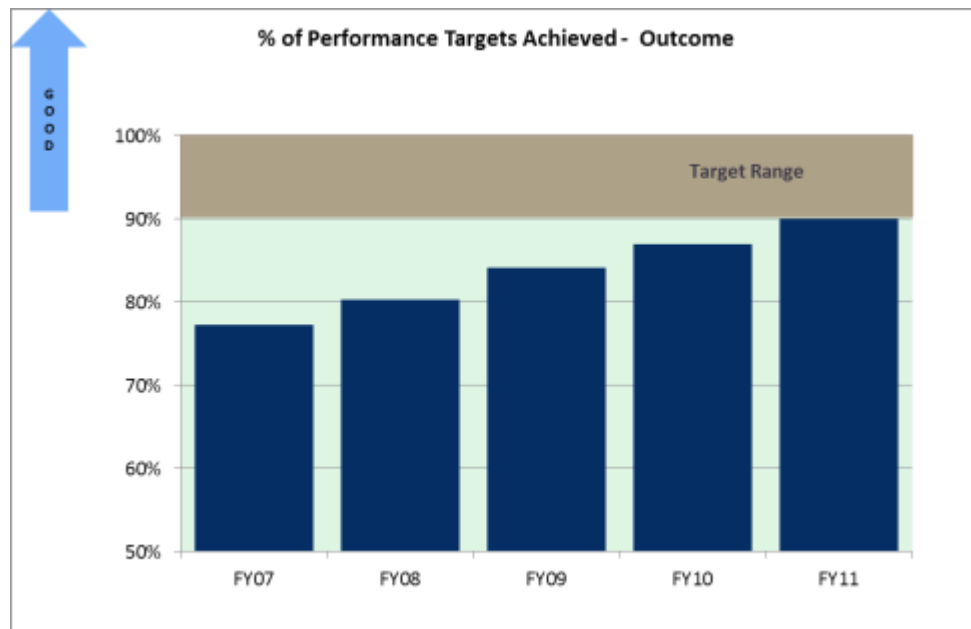
General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 1,613,953	\$ 1,242,245	\$ 1,213,196	\$ 1,289,566
Operating	\$ 415,130	\$ 132,237	\$ 133,375	\$ 135,400
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 2,029,083	\$ 1,374,482	\$ 1,346,571	\$ 1,424,966
Positions	10	9	8	8

CITY MANAGER

FY 2012 POSITIONS

DIRECTOR OPERATIONS	1.00
DEPUTY CITY MANAGER	1.00
SR ADMINISTRATIVE ASSISTANT	1.00
EXECUTIVE OFFICE MANAGER	1.00
PROJECT MANAGER	1.00
EXECUTIVE SECRETARY TO MANAGER	1.00
ASSISTANT CITY MANAGER	1.00
CITY MANAGER	1.00
MANAGER TOTAL	8.00

FY 2011 PERFORMANCE RESULTS



LEGAL

FUNCTION

To provide competent legal advice and counsel to City officials and administration in a timely manner and to represent Wellington's interest and positions in negotiations and litigation while minimizing the cost of such services

WELLINGTON GOALS

- Protecting our Investment
- Responsive Government

CORE OBJECTIVES

- Establish the legal basis for implementing innovative public projects and services
- Improve cost efficiencies of providing legal services

FY 2012 ACTION PLANS

- Identify judicial and administrative precedents that operate to prevent or delay the implementation of desired projects and services
- Provide legal guidance to enhance prevention of legal disputes
- Maximize use of electronic communications with staff

BUDGET SUMMARY

General Fund	Actual		Original Budget	
	2009	2010	2011	2012
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 549,713	\$ 377,459	\$ 450,000	\$ 400,000
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 549,713	\$ 377,459	\$ 450,000	\$ 400,000
Positions	-	-	-	-

FY 2012 POSITIONS

- No budgeted positions

CLERK

FUNCTION

To provide for elections and access to records to our customers in a timely and efficient manner consistent with organizational standards, Council policies and procedures, and State laws

WELLINGTON GOALS

- Responsive Government

CORE OBJECTIVES

- Oversee municipal elections, maintain and provide public records, liaise with Boards and Committees, legal advertising
- Maintain council agendas and minutes, manage office equipment contracts
- Provide effective communication by utilizing cable television, web-based technology and interactive community involvement combined with the use of graphics, sound and video

PERFORMANCE MEASURES & STANDARDS

- Timely response for records requests
- On time advertisements, publishing and delivery of agendas

FY 2011 TO DATE ACCOMPLISHMENTS

- Fully Implemented the electronic document management system
- Fully implemented the new Agenda System

FY 2012 ACTION PLANS

- Complete city-wide branding
- Enhance accessibility to local government via electronic services in partnership with IT
- Coordinate & hold elections

FY 2012 BUDGET CHANGES & ISSUES

- Budget revisions related to position changes

CLERK

BUDGET SUMMARY

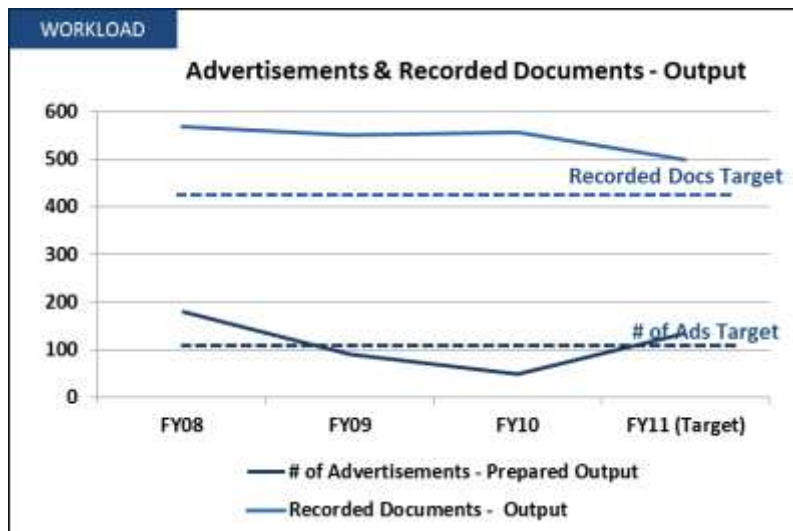
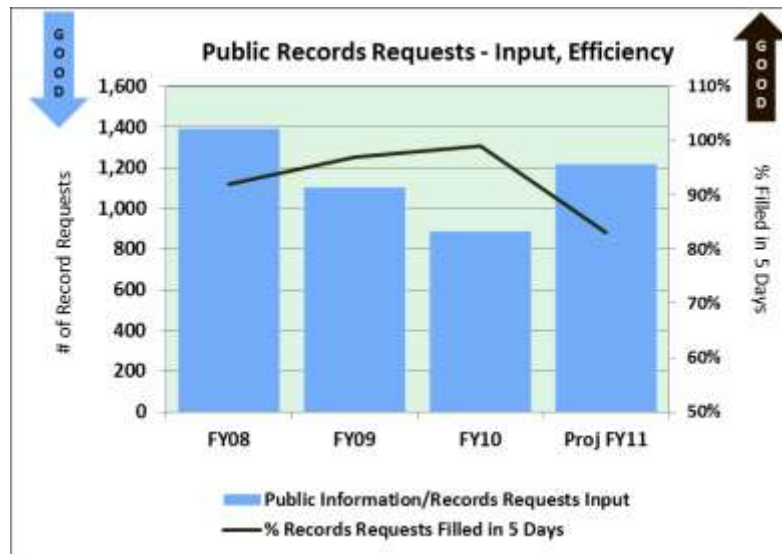
General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 704,160	\$ 652,236	\$ 609,293	\$ 575,416
Operating	\$ 369,415	\$ 479,703	\$ 423,800	\$ 495,000
Capital	\$ 24,750	\$ -	\$ -	\$ -
TOTAL	\$ 1,098,325	\$ 1,131,939	\$ 1,033,093	\$ 1,070,416
Positions	10	7	7	7

FY 2012 POSITIONS

ADMINISTRATIVE AIDE	1.00
DEPUTY CLERK	1.00
ADMINISTRATIVE ASSISTANT	1.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00
CLERK	1.00
RECORDS MANAGER	1.00
RECORDS MANAGEMENT COORDINATOR	1.00
CLERK TOTAL	7.00

CLERK

FY 2011 PERFORMANCE RESULTS



PUBLIC WORKS – ADMINISTRATION

FUNCTION

To operate and maintain Wellington's infrastructure, fleet, roadways, landscaping, parks and equipment effectively and to assist in the planning and designing of Wellington's capital improvements and programs to strengthen the underlying core systems

WELLINGTON GOALS

- Protecting Our Investment
- Respecting the Environment
- Responsive Government

CORE OBJECTIVES

- Improve and create a sustainable city through clean well-maintained and accessible streets, sidewalks, landscaping, parks and facilities
- APWA Accreditation
- Leverage resources by continued utilization through community partnerships

PERFORMANCE MEASURES & STANDARDS

- Number of hours utilizing inmate labor program
- Percent of Complaint calls responded to within 24 hours of notification

FY 2012 ACTION PLANS

- APWA Accreditation
- No Comments on NPDES Annual Report

PUBLIC WORKS - ADMINISTRATION

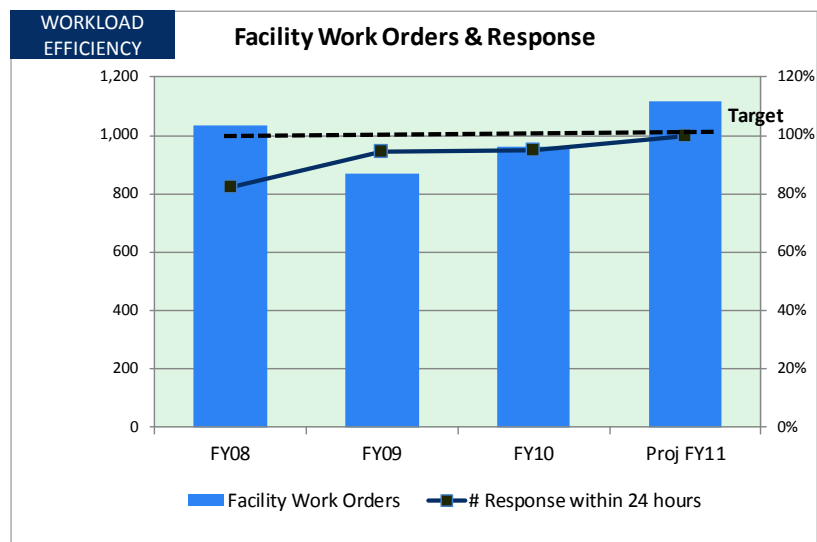
BUDGET SUMMARY

General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 198,051	\$ 612,422	\$ 686,579	\$ 650,771
Operating	\$ 9,649	\$ 15,115	\$ 17,080	\$ 15,700
Capital	\$ -	\$ -	\$ -	0
TOTAL	\$ 207,700	\$ 627,537	\$ 703,659	\$ 666,471
Positions	2	7	9	7

FY 2012 POSITIONS

SENIOR ADMINISTRATIVE ASSISTANT	1.00
OPERATIONS MANAGER	2.00
PUBLIC WORKS DIRECTOR	1.00
OFFICE MANAGER	1.00
OFFICE ASSISTANT/RECEPTIONIST	1.00
CONSTRUCTION COORDINATOR	1.00
PUBLIC WORKS ADMIN TOTAL	7.00

FY 2011 PERFORMANCE RESULTS



PUBLIC WORKS – BUILDING MAINTENANCE

FUNCTION

To maintain Wellington buildings, maximizing operational efficiency while minimizing environmental impacts

WELLINGTON GOALS

- Protecting our Investment
- Respecting the Environment

CORE OBJECTIVES

- Continue to maintain public buildings to maximize appearance and working conditions
- Implement green initiatives in Maintenance Program

PERFORMANCE MEASURES & STANDARDS

- Percent of work orders completed within 48 hours
- Percent green purchases out of total cleaning purchases
- Percent of preventive maintenance completed, per schedule

FY 2011 TO DATE ACCOMPLISHMENTS

- Renovation of new office space at WCC, Satellite SNO, and Amphitheater
- Four (4) large equestrian walls
- Demobilization of former Administration Complex
- Assisted with relocation to City Hall
- Built/renovated entry walls: 120th Ave Round about, Rustic Ranches, Skipton, WCC Entrance, Birkshire, Margate, and Wiltshire
- Roof Assessments on all City owned buildings

FY 2012 ACTION PLANS

- Began roof repairs/replacement based on Roof Assessments

FY 2012 BUDGET CHANGES & ISSUES

- Funds for Special Requests
- Funds to maintain HVAC at City Hall
- Conversion of one position to Other Personal Services classification

PUBLIC WORKS – BUILDING MAINTENANCE

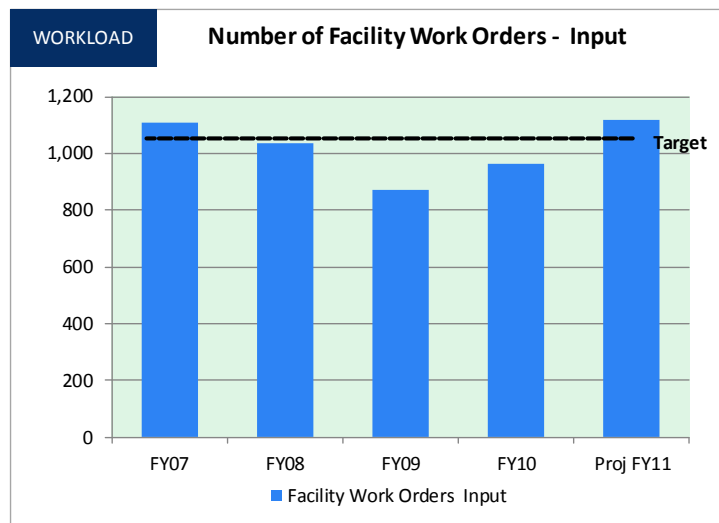
BUDGET SUMMARY

General Fund	Actual		Original Budget	Budget
	2009	2010	2011	2012
Personnel	\$ 858,910	\$ 930,149	\$ 923,561	\$ 983,134
Operating	\$ 272,823	\$ 219,062	\$ 235,500	\$ 254,500
Capital	\$ 13,237	\$ -	\$ 110,916	\$ 6,464
TOTAL	\$ 1,144,970	\$ 1,149,211	\$ 1,269,977	\$ 1,244,098
Positions	13	14	14	14

FY 2012 POSITIONS

MAINTENANCE TECHNICIAN II	1.00
MAINTENANCE TECHNICIAN IV	1.00
MAINTENANCE WORKER II	7.00
MAINTENANCE WORKER III	3.00
OPERATIONS SUPERVISOR 12	1.00
TRADES CREW CHIEF	1.00
BUILDING MAINTENANCE TOTAL	14.00

FY 2011 PERFORMANCE RESULTS



PUBLIC WORKS – ENVIRONMENTAL SERVICES

FUNCTION

To provide customer-focused, health- and safety-conscious, fiscally responsible mosquito and pest control services

WELLINGTON GOALS

- Respecting the Environment
- Economic Development

CORE OBJECTIVES

- Provide education to residents on mosquito and ant control on private property
- Control mosquito infestation city-wide

PERFORMANCE MEASURES & STANDARDS

- Number of Mosquito Control Requests/Complaints
- Mosquito trap counts
- Miles of Wellington roads sprayed for mosquitos
- Percent of environmentally friendly chemicals and sprays used
- Square feet of larvicide treatment

FY 2011 TO DATE ACCOMPLISHMENTS

- Additional personnel training
- Upgraded equipment (fogger)
- Increased mosquito trap monitoring (additional locations by 50%)

FY 2012 ACTION PLANS

- Reduce the number of mosquito complaints
- Increase employee certifications

FY 2012 BUDGET CHANGES & ISSUES

- Equipment failure due to deferred replacements
- Weather (excessive rain or heat)

PUBLIC WORKS – ENVIRONMENTAL SERVICES

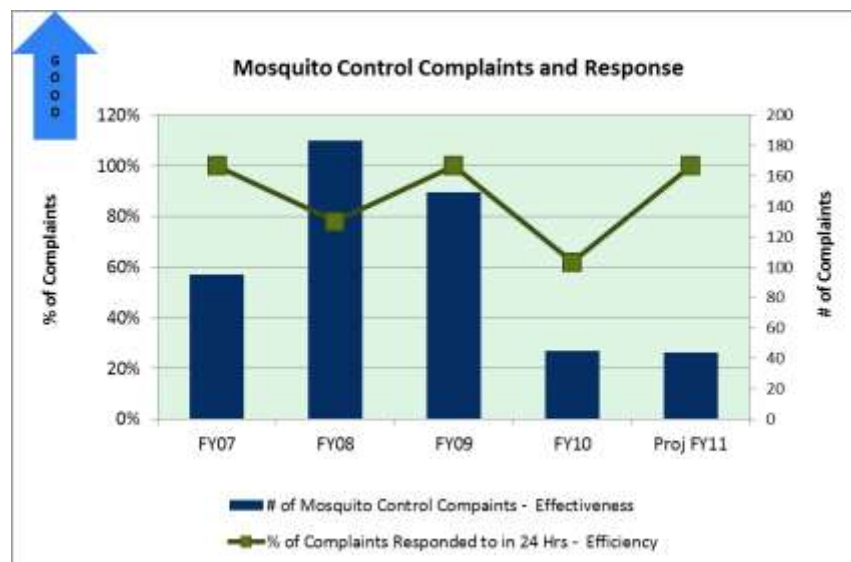
BUDGET SUMMARY

Acme Improvement District Fund		Actual		Original Budget 2011	Budget 2012
	2009	2010			
Personnel	\$ 166,736	\$ 587,304	\$ 587,416	\$ 581,290	
Operating	\$ 73,589	\$ 30,101	\$ 90,700	\$ 83,250	
Capital	\$ -	\$ 1,500	\$ 14,250	\$ 34,136	
TOTAL	\$ 240,324	\$ 618,906	\$ 692,366	\$ 698,676	
Positions	3	3	9	8	

FY 2012 POSITIONS

MAINTENANCE TECHNICIAN II	2.00
TRADES CREW CHIEF	1.00
MAINTENANCE WORKER II	3.00
MAINTENANCE WORKER III	1.00
OPERATIONS SUPERVISOR 11	1.00
ENVIRONMENTAL SERVICES TOTAL	8.00

FY 2011 PERFORMANCE RESULTS:



PUBLIC WORKS – LANDSCAPE MAINTENANCE

FUNCTION

To maintain irrigation, trees and landscapes of medians, right of ways, public facilities, and entrance features. Supervise nuisance abatement and assist with design and installation of landscape projects

WELLINGTON GOALS

- Neighborhood Renaissance
- Protecting Our Investment
- Respecting the Environment

CORE OBJECTIVES

- Utilize environmentally safe horticultural practices that produce aesthetically pleasing landscape
- Continue to improve and upgrade irrigation systems

PERFORMANCE MEASURES & STANDARDS

- Percent of mulch replaced/added, per schedule
- Percent of turf fertilized, per schedule
- Linear footage of irrigation upgraded annually
- Percent of regular irrigation maintenance, per schedule

FY 2011 TO DATE ACCOMPLISHMENTS

- Maintenance of major thoroughfare hedges
- Installed landscape features: Chancellor Drive Median, WTF & WWTF, 120th Ave Round a bout, Rustic Ranches Entry Wall, Skipton Entry Wall, Scott's Place, Aquatics Center, Amphitheater, WCC Entrance and Parking Lots, Peace Pole Park

FY 2012 ACTION PLANS

- Reduce & monitor irrigation water consumption
- Update tree inventory with assistance of GIS

PUBLIC WORKS – LANDSCAPE MAINTENANCE

FY 2012 BUDGET CHANGES & ISSUES

- Maintenance of new landscape and irrigation on improved roads (Southshore, Forest Hill, Greenview Shores)
- Maintenance of additional projects (Equestrian Walls, several new landscape features, WCC, Flower Rotations 3-4)
- Special Events
- Funds for Special Requests

BUDGET SUMMARY

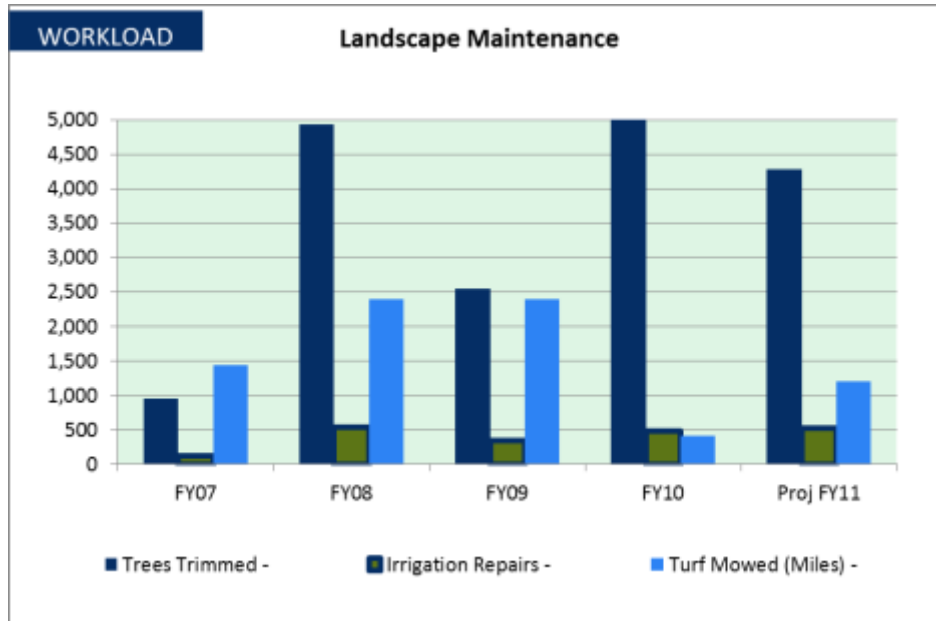
General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 1,248,622	\$ 740,268	\$ 839,078	\$ 947,029
Operating	\$ 1,053,552	\$ 600,090	\$ 673,305	\$ 657,500
Capital	\$ -	\$ 3,700	\$ 5,295	\$ 7,930
TOTAL	\$ 2,302,174	\$ 1,344,058	\$ 1,517,678	\$ 1,612,459
Positions	21	13	13	14

FY 2012 POSITIONS

TRADES CREW CHIEF	1.00
MAINTENANCE WORKER II	6.00
MAINTENANCE TECHNICIAN II	2.00
MAINTENANCE TECHNICIAN III	2.00
TRADES CREW CHIEF	1.00
MAINTENANCE WORKER III	1.00
OPERATIONS SUPERVISOR 11	1.00
LANDSCAPE MAINTENANCE TOTAL	14.00

PUBLIC WORKS – LANDSCAPE MAINTENANCE

FY 2011 PERFORMANCE RESULTS:



PUBLIC WORKS – NEIGHBORHOOD PARKS

FUNCTION

To provide maintenance of neighborhood parks, equestrian trails and littoral plantings, preserve monitoring and special event preparation

WELLINGTON GOALS

- Neighborhood Renaissance
- Protecting Our Investment
- Respecting the Environment

CORE OBJECTIVES

- Increase quality control, replenish mulch, tree trimming, inspecting structures and walkways at Neighborhood Parks to maintain appearance and safety for residents
- Provide exceptional special event preparation
- Maintain safe and ride-able equestrian trails

PERFORMANCE MEASURES & STANDARDS

- Cubic yards of mulch replaced/added per schedule
- Number of inspections of playgrounds and walkways completed (monthly)
- Linear feet of fencing installed/replaced
- # of littoral zones inspected
- Square yards of equestrian footing upgraded

FY 2011 TO DATE ACCOMPLISHMENTS

- Completed Equestrian Trail fencing replacement & footing upgrade (various areas)
- Increased playground safety
- Increased equestrian trail safety
- Renovated VP Playground

FY 2012 ACTION PLANS

- Complete Phase III of the Equestrian Blue Trail
- Renovation of Tiger Shark Cove Park
- Assist Landscape Division with trimming trees

FY 2012 BUDGET CHANGES & ISSUES

- Special Events planning, scheduling and overtime
- Conversion of one position to Other Personal Services classification

PUBLIC WORKS – NEIGHBORHOOD PARKS

BUDGET SUMMARY

ACME Improvement Fund			Actual		Original Budget	
	2009	2010	2011	2012		
Personnel	\$ -	\$ 151,435	\$ 260,409	\$ 164,855		
Operating	\$ -	\$ 129,510	\$ 159,418	\$ 169,450		
Capital	\$ -	\$ -	\$ -	\$ -		
TOTAL	\$ -	\$ 280,945	\$ 419,827	\$ 334,305		
Positions	-	4	4	2		

FY 2012 POSITIONS

MAINTENANCE TECHNICIAN II	1.00
MAINTENANCE WORKER II	1.00
NEIGHBORHOOD PARKS TOTAL	2.00

FY 2011 PERFORMANCE RESULTS:

Neighborhood Parks was a new division for FY 2010, created to provide maintenance of neighborhood parks, equestrian trails and littoral plantings and special event preparation. For FY 2011, it is projected that the Neighborhood Parks Division will conduct 4,224 park inspections, replace 75% of the park's landscaping mulch, install 2,329 linear feet of fencing, and assist with 39 special events.

PUBLIC WORKS – NUISANCE ABATEMENT

FUNCTION

To provide property securing services, including lawn and pool maintenance, to maintain a safe environment and to comply with city ordinances; to maintain hedges, trees, and shrubs along major thoroughfares

WELLINGTON GOALS

- Protecting Our Investment
- Responsive Government

CORE OBJECTIVES

- Complete scheduled abatements
- To secure properties that have been abandoned
- Maintain property values through abatement activities

PERFORMANCE MEASURES & STANDARDS

- Percent of abatement completed within scheduled time

FY 2012 ACTION PLANS

- Continue to meet abatement schedule

FY 2012 BUDGET CHANGES & ISSUES

- Conversion of one position to Other Personal Services classification

BUDGET SUMMARY

General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 83,333	\$ 98,916	\$ 156,994	\$ 155,858
Operating	\$ -	\$ 11,949	\$ 34,080	\$ 19,500
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 83,333	\$ 110,865	\$ 191,074	\$ 175,358
Positions	2	3	3	2

FY 2012 POSITIONS

MAINTENANCE WORKER II	2.00
NUISANCE ABATEMENT TOTAL	2.00

PUBLIC WORKS – AQUATICS & SPORTS FACILITIES

FUNCTION

To provide operational support and preventive maintenance for recreation facilities ensuring safety, efficiency of operations and the extension of equipment and facility life cycles

WELLINGTON GOALS

- Neighborhood Renaissance
- Protecting our Investment

CORE OBJECTIVES

- Provide clean, safe and playable facilities that are open to the general public with no additional assistance for programs or outside users
- Offer an enhanced level of service for increased programming needs

PERFORMANCE MEASURES & STANDARDS

- Percent of fields ready for play within 2 days
- Percent of preventive maintenance completed, per schedule
- Percent of work orders completed within 48 hours
- Percent of turf fertilized per schedule

FY 2011 TO DATE ACCOMPLISHMENTS

- Completed Field Renovations at Olympia Park
- Upgraded drainage for 12 Multi-purpose fields at Village Park
- Added 2 batting cages at Wellington Community Park
- Upgraded lights at Village Park Fields
- Upgraded Musco feature at Wellington Community Park and Tennis Facility

FY 2012 ACTION PLANS

- Renovate Village Park Multi-Purpose Fields 1-5
- Renovate Wellington Community Park Fields 1-6
- Install permanent concrete information signs

FY 2012 BUDGET CHANGES & ISSUES

- Weather (rain events)
- Field use scheduling
- Special Events expense

PUBLIC WORKS – AQUATICS & SPORTS FACILITIES

- Fuel costs
- Existing Boys & Girls Club building

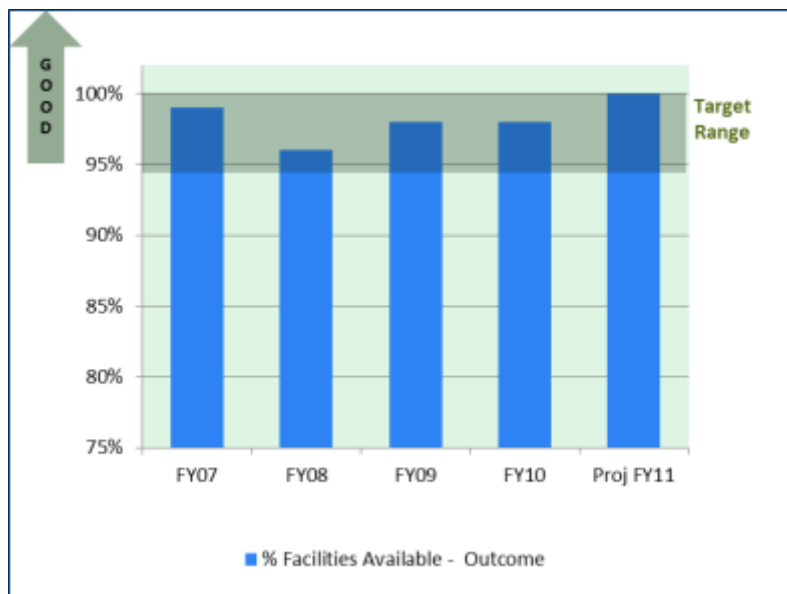
BUDGET SUMMARY

General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 1,700,396	\$ 998,131	\$ 986,519	\$ 1,066,225
Operating	\$ 1,178,413	\$ 1,049,556	\$ 1,264,958	\$ 1,185,658
Capital	\$ 17,144	\$ 72,950	\$ 55,550	\$ 176,054
TOTAL	\$ 2,895,953	\$ 2,120,638	\$ 2,307,027	\$ 2,427,937
Positions	27	17	17	17

FY 2012 POSITIONS

MAINTENANCE WORKER II	12.00
MAINTENANCE WORKER III	2.00
OPERATIONS SUPERVISOR	1.00
TRADES CREW CHIEF	2.00
AQUATICS & SPORTS FACILITIES TOTAL	17.00

FY 2011 PERFORMANCE RESULTS:



PUBLIC WORKS – FLEET MAINTENANCE

FUNCTION

Provide quality transportation for Wellington operations through preventative and corrective maintenance of all fleet and equipment

WELLINGTON GOALS

- Protecting our Investment
- Respecting the Environment
- Responsive Government

CORE OBJECTIVES

- Operate and maintain a transportation fleet to minimize fuel usage
- Reduction in maintenance costs and down time

PERFORMANCE MEASURES & STANDARDS

- Percentage of vehicles receiving their preventive maintenance per schedule
 - Decrease in number of times a vehicle is in for repetitive corrective maintenance
- Maintenance Cost per Mile (Light Vehicles)

FY 2012 BUDGET CHANGES & ISSUES

- Fluctuating fuel and oil costs (tires, lubricants, delivery costs, etc.)

BUDGET SUMMARY

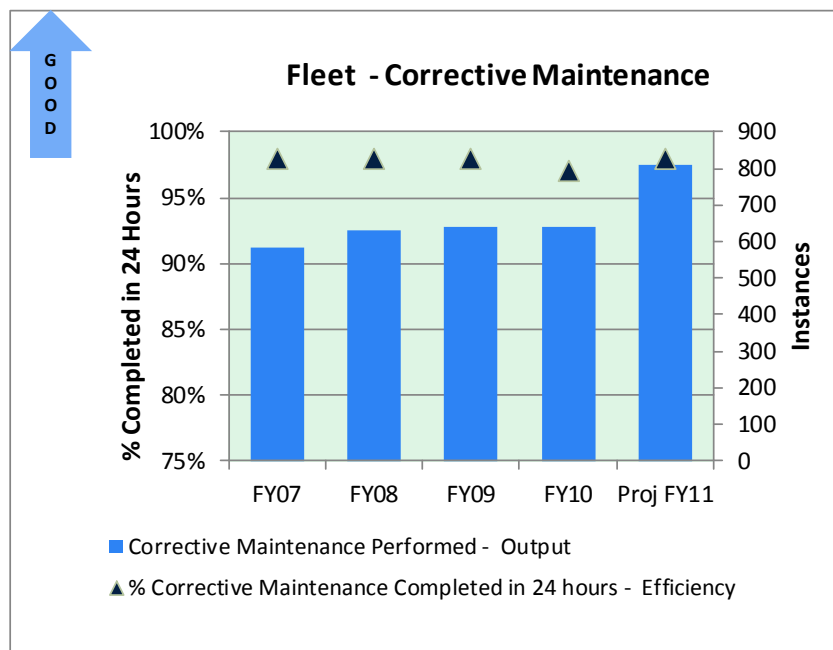
General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 325,014	\$ 300,561	\$ 318,449	\$ 330,712
Operating	\$ 102,525	\$ 140,806	\$ 181,500	\$ 183,600
Capital	\$ 57,874	\$ 73,500	\$ 37,550	\$ -
TOTAL	\$ 485,413	\$ 514,867	\$ 537,499	\$ 514,312
Positions	4	4	4	4

PUBLIC WORKS – FLEET MAINTENANCE

FY 2012 POSITIONS

MAINTENANCE TECHNICIAN II	2.00
OPERATIONS SUPERVISOR 12	1.00
MAINTENANCE TECHNICIAN I	1.00
FLEET MAINTENANCE TOTAL	4.00

FY 2011 PERFORMANCE RESULTS:



PUBLIC WORKS – ROADS

FUNCTION

To provide for safe mobility including road construction and maintenance; pothole, swale, sidewalk, and shoulder repair; litter control; road signage and pavement markings; and traffic control for special events throughout the year

WELLINGTON GOALS

- Protecting our Investment
- Respecting the Environment
- Responsive Government

CORE OBJECTIVES

- Maintain public transportation system in safe condition throughout city
- Clean sidewalks and curbing along major thoroughfares

PERFORMANCE MEASURES & STANDARDS

- Percentage of roadways maintained in 80% or better condition
- Linear feet of sidewalk and curbing cleaned
- Linear feet of centerline miles resurfaced

FY 2011 TO DATE ACCOMPLISHMENTS

- Resurfacing Program: resurfaced 10 lane miles of thoroughfares
- Developed Pressure Cleaning Program for sidewalks and curbs which included designing of equipment

FY 2012 ACTION PLANS

- Complete shoulder program implementation
- Develop a Sidewalk Trip Hazard Removal Program
- Complete 15 centerline miles of roadway and pathway resurfacing and maintenance
- Install bicycle lanes per city-wide Bicycle Pathway Program
- Install approximately 2000' of new curbing at WCC parking lot
- Resurface WCC parking lot

FY 2012 BUDGET CHANGES & ISSUES

- Funds for sign replacement/compliance per Retro-reflectivity Plan mandated by Federal Regulations
- Additional street lighting (Lighting Programs) requires increased electric budget

PUBLIC WORKS – ROADS

FY 2012 LEVEL OF SERVICE CHANGES

- Increase safety and appearance through newly developed programs (Resurfacing, Pressure Cleaning, & Sidewalk Trip Hazard)

BUDGET SUMMARY

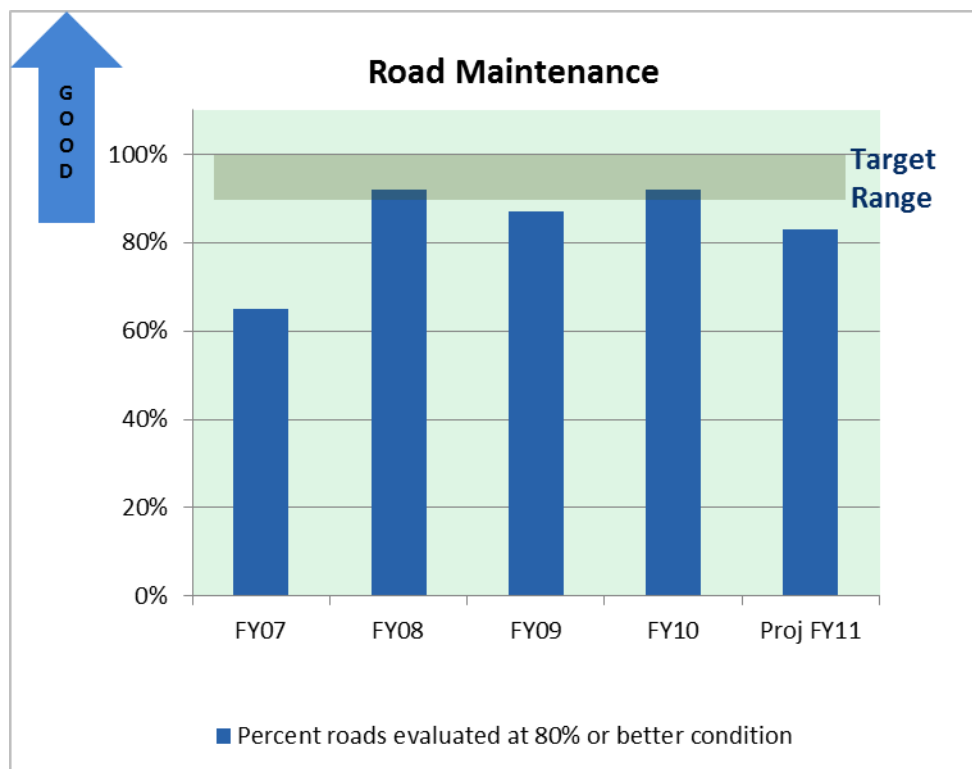
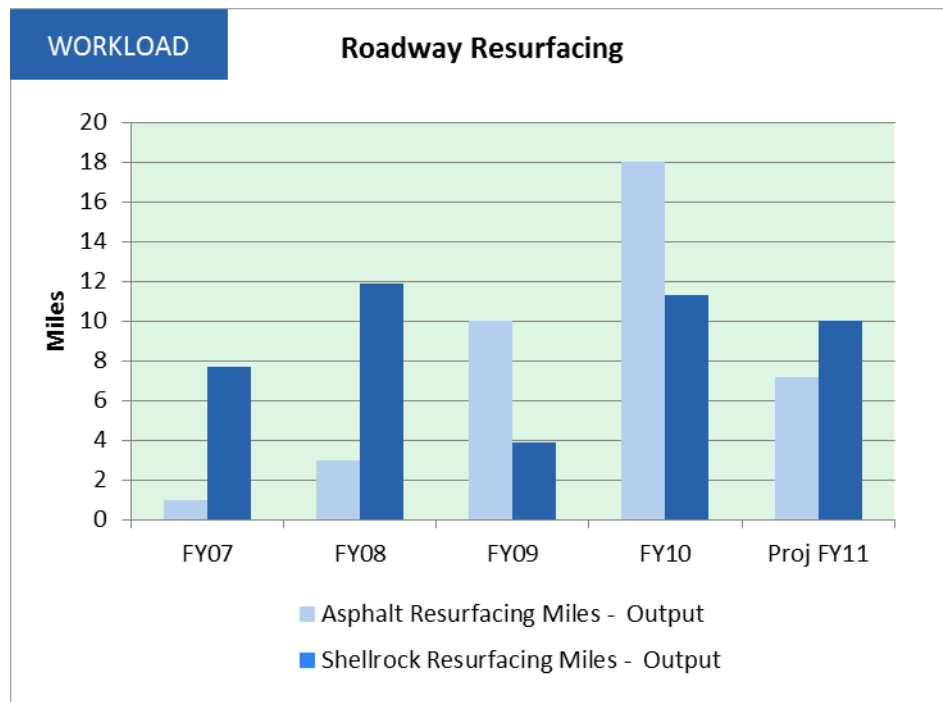
Gas Tax Road Maintenance Fund		Actual		Original	Budget
	2009	2010	2011	2012	
Personnel	\$ 893,979	\$ 739,615	\$ 835,270	\$ 838,276	
Operating	\$ 632,620	\$ 659,529	\$ 739,201	\$ 765,300	
Capital	\$ 162,272	\$ 39,373	\$ 16,284	\$ 226,587	
TOTAL	\$ 1,688,872	\$ 1,438,517	\$ 1,590,755	\$ 1,830,163	
Positions	13	13	13	13	

FY 2012 POSITIONS

MAINTENANCE TECHNICIAN II	3.00
MAINTENANCE WORKER II	7.00
MAINTENANCE TECHNICIAN III	1.00
OPERATIONS SUPERVISOR 12	1.00
TRADES CREW CHIEF	1.00
ROADS TOTAL	13.00

PUBLIC WORKS – ROADS

FY 2011 PERFORMANCE RESULTS:



SURFACE WATER MANAGEMENT – PRESERVE MAINTENANCE

FUNCTION

Maintain Wellington's drainage infrastructure, which includes pump stations, canals and water bodies. Oversee and maintain the Wellington Environmental Preserve at Marjory Stoneman Douglas Everglades Habitat and Birkdale Preserve

WELLINGTON GOALS

- Protecting Our Investment
- Respecting the Environment
- Economic Development

CORE OBJECTIVES

- Maintain stormwater levels in compliance with SFWMD permitting
- Improve stormwater conveyance system through re-dredging and upgrading of infrastructure (canal, pipes) per engineer's model
- Continue upgrade of telemetry system for all water control structures
- Oversee and maintain The Wellington Environmental Preserve at Marjory Stonemen Douglas Everglades Habitat

PERFORMANCE MEASURES & STANDARDS

- Number of kilowatts (electric) used for pump station operation (pending weather events)
- Linear feet of canals cleaned/re-dredged
- Linear feet of drainage pipe cleaned, replaced/upgraded
- Number of inlets (catch basins) cleaned
- # of Swale Maintenance Program completed

FY 2011 TO DATE ACCOMPLISHMENTS

- Pumps refurbished - Pump Station #6 (2)
- Electric Pump Motors refurbished - Pump Station 3, 4 & 8 (1 each)
- Updated all telemetry communication from analog to WIFI
- Clean/desilt three (3) miles of canals
- Lined 833 linear feet of deteriorated drainage pipe
- Cleaned 29 Inlets/Catch Basins
- Cleaned and inspected 3,600 linear feet of drainage pipe
- Reconstructed 300,000 sq. ft./ 3 miles of swales

FY 2012 ACTION PLANS

- Reconstruct three (3) miles of swales
- Clean/desilt two (2) miles of canals
- Inspect/clean major canal crossings

SURFACE WATER MANAGEMENT – PRESERVE MAINTENANCE

- Utilize inmate squad to reduce overall maintenance costs.

FY 2012 BUDGET CHANGES & ISSUES

- Additional funds for unforeseen pump and motor repairs
- Wellington Preserve (Section 24) maintenance cost reduced

BUDGET SUMMARY

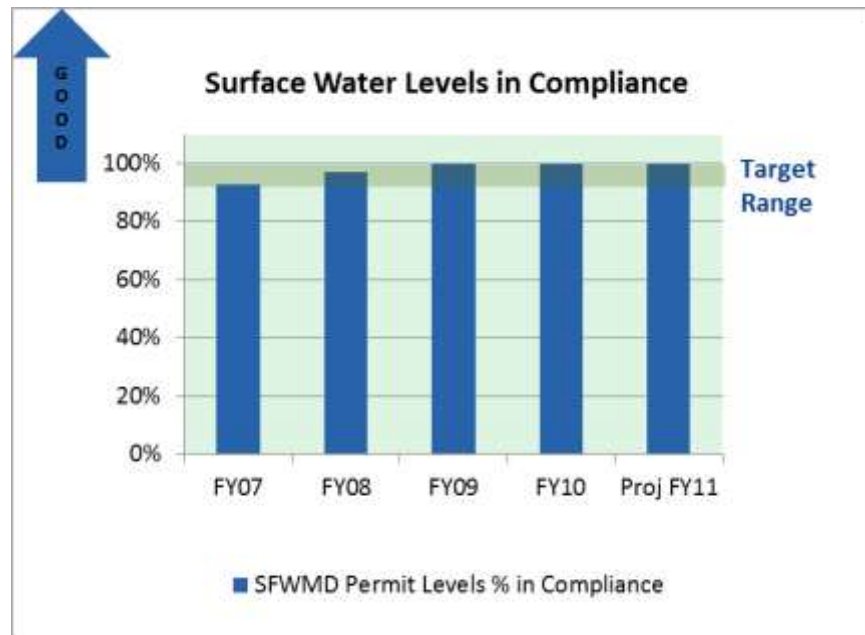
ACME Improvement Fund					
Surface Water Management			Original		
	Actual		Budget	Budget	
	2009	2010	2011	2012	
Personnel	\$ 624,319	\$ 731,947	\$ 772,831	\$ 809,751	
Operating	\$ 744,816	\$ 883,118	\$ 1,290,650	\$ 994,750	
Capital	\$ 90,818	\$ 65,107	\$ 309,000	\$ 10,527	
TOTAL	\$ 1,459,953	\$ 1,680,172	\$ 2,372,481	\$ 1,815,028	
Positions	11	11	10	10	
Preserve Maintenance					
	Actual		Original	Budget	
	2009	2010	2011	2012	
Personnel	\$ -	\$ -	\$ -	\$ 104,369	
Operating	\$ -	\$ -	\$ -	\$ 232,965	
Capital	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ 337,334	
Positions	-	-	-	1	

FY 2012 POSITIONS

MAINTENANCE TECHNICIAN II	2.00
MAINTENANCE WORKER II	3.00
MAINTENANCE TECHNICIAN IV	1.00
OPERATIONS SUPERVISOR 12	1.00
MAINTENANCE TECHNICIAN III	2.00
TRADES CREW CHIEF	1.00
SURFACE WATER MANAGEMENT TOTAL	10.00
MAINTENANCE TECHNICIAN III	1.00
PRESERVE MAINTENANCE TOTAL	1.00

SURFACE WATER MANAGEMENT – PRESERVE MAINTENANCE

FY 2011 PERFORMANCE RESULTS:



SOLID WASTE COLLECTION AND RECYCLING

FUNCTION

To provide the residents of Wellington with the highest levels of service for residential and commercial trash, recycling, and vegetation pick up at the lowest possible cost; and to coordinate EOC Communications and hurricane debris clean-up

WELLINGTON GOALS

- Protecting our Investment
- Respecting the Environment
- Responsive Government

CORE OBJECTIVES

- Respond to customer complaints in an efficient, effective and timely manner
- To increase customer satisfaction and decrease individual misses

PERFORMANCE MEASURES & STANDARDS

- Percentage of Solid Waste new request work orders addressed within 24 hours (excluding recycling bin deliveries due to contractual agreement)
- Percentage of Solid Waste repair work orders addressed within 24 hours
- Increase route audits to three (3) daily to enhance evaluation of service

FY 2011 TO DATE ACCOMPLISHMENTS

- Cash for Cans Program
- Decrease commercial recycling costs by working with service providers to make recycling more attractive to local businesses
- Increase recycling education through scheduled visits to local school
- Implemented a recycling program for discarded/non-repairable garbage containers
- Complaint calls were 516 less than the previous year
- Total calls were 767 less than the previous year/total monthly call average was down by 30%

FY 2012 ACTION PLANS

- Recertification of Municipal Solid Waste Management
- Develop a recycling program to address the disposal of packaging for equestrian bedding

SOLID WASTE COLLECTION AND RECYCLING

BUDGET SUMMARY

Solid Waste Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 146,910	\$ 150,031	\$ 155,162	\$ 156,268
Operating	\$ 3,408,713	\$ 2,974,907	\$ 3,081,432	\$ 3,190,830
Capital	\$ -	\$ -	\$ 18,000	\$ -
TOTAL	\$ 3,555,622	\$ 3,124,938	\$ 3,254,594	\$ 3,347,098
Positions	2	2	2	2

FY 2012 POSITIONS

MAINTENANCE WORKER III	1.00
OPERATIONS SUPERVISOR 11	1.00
SOLID WASTE TOTAL	2.00

FY 2011 PERFORMANCE RESULTS:



LAW ENFORCEMENT

FUNCTION

The Palm Beach County Sheriff's Office is responsible for providing law enforcement services to Wellington through contractual agreement.

WELLINGTON GOALS

- Neighborhood Renaissance
- Responsive Government
- Protecting our Investment

CORE OBJECTIVES

- Neighborhood Intervention
- Community Redevelopment
- Provide timely crime statics

PERFORMANCE MEASURES & STANDARDS

- Transitional Neighborhood crime trend
- Calls per service per deputy
- Crash Rate

FY 2012 ACTION PLANS

- Maintain traffic crash rate of 2.2 or less
- Reduce property crimes to less than 1,000
- Reduce crime and quality of life in transitional neighborhoods
- Reduce crime in equestrian areas

BUDGET SUMMARY

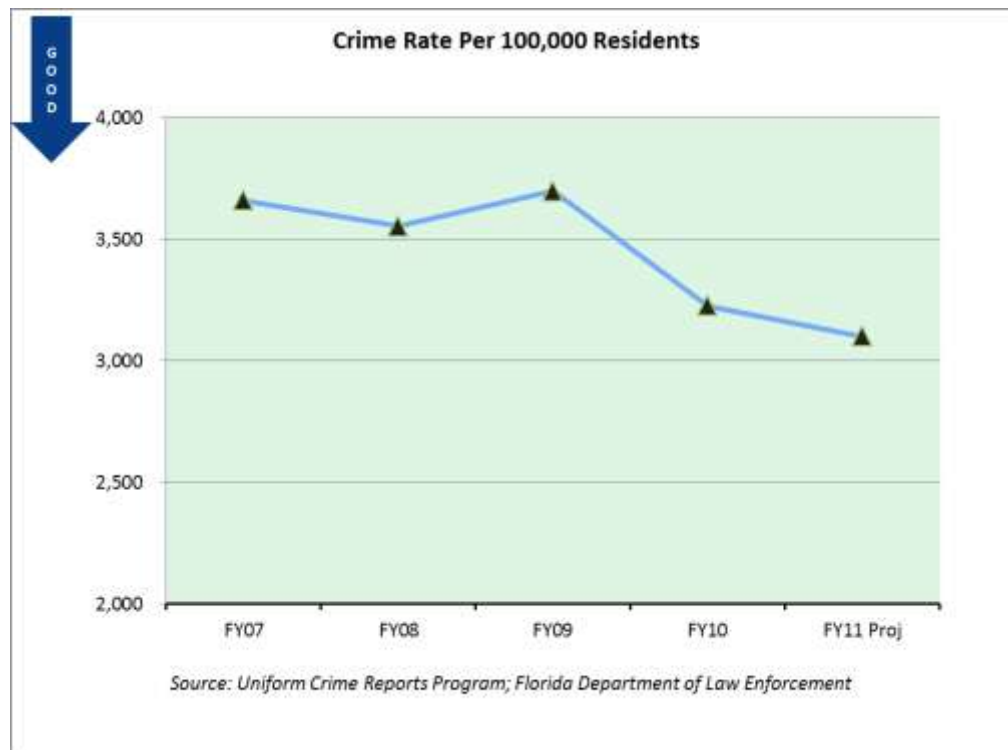
Public Safety Subfund	Actual		Original Budget	
	2009	2010	2011	Budget 2012
Personnel	\$ -	\$ -	\$ -	\$ -
Operating	\$ 6,986,980	\$ 7,386,470	\$ 7,488,278	\$ 7,492,054
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 6,986,980	\$ 7,386,470	\$ 7,488,278	\$ 7,492,054
Positions	-	-	-	-

LAW ENFORCEMENT

FY 2012 POSITIONS

<i>Contract Funded:</i>	
Captain	1.00
Lieutenant	1.00
Road Patrol Sergeant	6.00
Deputy Sheriff	48.00
Problem Oriented Police	4.00
Criminal Justice Planner	1.00
Administrative Services	3.00
Law Enforcement Aide	1.00
School Crossing Guard	68.00
Total Law Enforcement Contract	133.00
<i>PBSO Funded:</i>	
Detective	1.00
Total Law Enforcement Positions	134.00

2011 PERFORMANCE RESULTS:



EMERGENCY OPERATIONS

FUNCTION

To prepare for and maintain an emergency management and continuity of service plan for incidents and emergencies

WELLINGTON GOALS

- Responsive Government

CORE OBJECTIVES

- Update, maintain, and implement an emergency management and continuity of service plan.

PERFORMANCE MEASURES & STANDARDS

- Percent of Eligible Staff Trained in ICS

FY 2011 TO DATE ACCOMPLISHMENTS

- Implemented Crisis Response Plan

BUDGET SUMMARY

Emergency Operations Subfund	Actual		Original Budget		Budget	
	2009	2010	2011		2012	
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	\$ 32,027	\$ 27,244	\$ 28,500	\$ 28,500	\$ 29,400	\$ 29,400
Capital	\$ 8,982	\$ 5,920	\$ -	\$ -	\$ 4,738	\$ 4,738
TOTAL	\$ 41,009	\$ 33,164	\$ 28,500	\$ 28,500	\$ 34,138	\$ 34,138
Positions	-	-	-	-	-	-

FY 2012 POSITIONS

- No budgeted positions

INFORMATION & TECHNOLOGY

FUNCTION

To provide departments innovative solutions to meet customer requirements; assess and acquire appropriate technology, and look for opportunities to provide improved levels of service. Provide access to use information assets including network, wireless and remote connectivity, internet/intranet, business applications, telecommunications and many additional systems and software

WELLINGTON GOALS

- Protecting our Investment
- Respecting the Environment
- Economic Development
- Responsive Government

CORE OBJECTIVES

- On-time completion of Help Desk work orders and SunGard ASP availability
- Maintain network and Email connectivity
- Maintain above average Customer Service Satisfaction
- Ensure quality programming and access to community information

PERFORMANCE MEASURES & STANDARDS

- On-time completion of Help Desk work orders
- Network and Email up time
- SunGard ASP availability
- Project on-time completion
- Added internal programs through remote video capability

FY 2011 TO DATE ACCOMPLISHMENTS

- Successful relocation of IT infrastructure and personnel to new municipal complex.
- Implementation of comprehensive training program
- Implementation of VOIP System
- Completion of Document Management Project
- Completion of IT Strategic and GIS Strategic Plans

FY 2012 BUDGET CHANGES & ISSUES

- Year to year technology budgets have decreased for the last 3 years
- Negotiated savings or no increases in equipment and software maintenance

INFORMATION & TECHNOLOGY

BUDGET SUMMARY - DEPARTMENT

TOTAL INFORMATION & TECHNOLOGY DEPT		Actual		Original Budget	
	2009	2010	2011	2012	
Personnel	\$ 459,617	\$ 886,913	\$ 1,249,889	\$ 1,242,237	
Operating	\$ 1,204,765	\$ 892,726	\$ 905,090	\$ 843,890	
Capital	\$ 52,973	\$ 327,328	\$ 164,940	\$ 152,505	
TOTAL	\$ 1,717,355	\$ 2,106,967	\$ 2,319,919	\$ 2,238,632	
Positions	6	9	12	13	

BUDGET SUMMARY - DIVISIONS

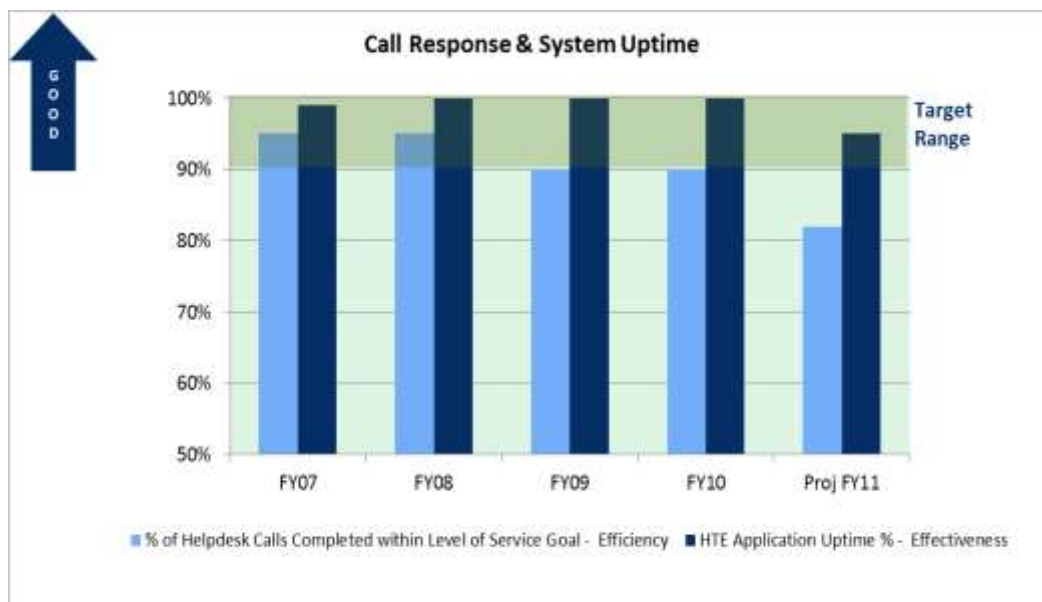
COMMUNICATIONS		Actual		Original Budget	
	2009	2010	2011	2012	
Personnel	\$ 158,069	\$ 226,367	\$ 360,379	\$ 235,693	
Operating	\$ 33,027	\$ 28,595	\$ 53,700	\$ 39,600	
Capital	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 191,096	\$ 254,962	\$ 414,079	\$ 275,293	
Positions	1	1	3	2	
GIS		Actual		Original Budget	
	2009	2010	2011	2012	
Personnel	\$ 122,728	\$ -	\$ 185,125	\$ 159,646	
Operating	\$ 156	\$ -	\$ 45,500	\$ 57,350	
Capital	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ 122,885	\$ -	\$ 230,625	\$ 216,996	
Positions	4	-	2	2	
TECHNOLOGY SERVICES		Actual		Original Budget	
	2009	2010	2011	2012	
Personnel	\$ 178,820	\$ 660,546	\$ 704,385	\$ 846,898	
Operating	\$ 1,171,581	\$ 864,131	\$ 805,890	\$ 746,940	
Capital	\$ 52,973	\$ 327,328	\$ 164,940	\$ 152,505	
TOTAL	\$ 1,403,374	\$ 1,852,005	\$ 1,675,215	\$ 1,746,343	
Positions	1	8	7	9	

INFORMATION & TECHNOLOGY

FY 2012 POSITIONS

IT COMMUNICATIONS MANAGER	1.00
MEDIA SPECIALIST	1.00
COMMUNICATIONS TOTAL	2.00
GIS ANALYST	1.00
GIS MANAGER	1.00
GEOGRAPHIC INFORMATION SYSTEMS TOTAL	2.00
IT SPECIALIST	1.00
CHIEF INFORMATION OFFICER	1.00
IT ANALYST	1.00
TECHNOLOGY SERVICES MANAGER	1.00
TECHNICAL MEDIA SPECIALIST	1.00
WEBSITE MEDIA SPECIALIST	1.00
IT TECHNICIAN	1.00
PROJECT MANAGEMENT ANALYST	1.00
BUSINESS ANALYST	1.00
TECHNOLOGY SERVICES TOTAL	9.00

FY 2011 PERFORMANCE RESULTS:



WELLINGTON 2060

FUNCTION

To protect and enhance the unique community characteristics of Wellington by encouraging redevelopment; attracting value-added employment, enhancing business opportunities, furthering the viability and expansion of the equestrian community and preserving residential neighborhoods

WELLINGTON GOALS

- Development of a Medical Arts District
- Job Creation and Business Development
- Neighborhood Renaissance
- Economic Development
- Responsive Government

CORE OBJECTIVES

- Attract value-added employment centers
- Encourage commercial area redevelopment
- Preserve and upgrade residential neighborhoods
- Create a long-term plan to be implemented throughout neighborhoods

PERFORMANCE MEASURES & STANDARDS

- Number of new projects categorized as redevelopment
- Number of new projects related to neighborhood improvement

FY 2011 TO DATE ACCOMPLISHMENTS

- Medical Arts District owners signed letter of support
- Adoption of a Constrained Roadway at Lower Level of Service designation at the Medical Arts District
- Began and expect to complete Wellington 2060 Plan
- Acquisition and rehabilitation of five NSP homes
- Completed Capital Improvement Element updates
- Adoption of MXD Ordinance
- Adoption of Targeted Expedited Zoning Process
- Adoption of Flexible Use Zoning Employment Center
- Adoption of Residential Renaissance Overlay Zoning District
- Creation of a Medical Arts Planned Development District
- Master Signage Plan
- Bicycle/Pedestrian Circulation Plan

WELLINGTON 2060

FY 2012 ACTION PLANS

- Completion and presentation of the Wellington 2060 Plan
- Completion of a Wellington 2060 web site on the internet
- Annexation of County properties into Wellington (Medical Arts District)
- Approval of a Development Agreement for the Medical Arts District
- Adoption of a revised Master Plan including a stormwater plan and environmental assessment for the Medical Arts District
- Completion of residential neighborhood plans for seven transitional neighborhoods
- Completion and rehabilitation of the five NSP homes and sales underway
- Implementation of NSP Phase 2
- Completion of neighborhood landscape plans
- Completion of the Defensible Measures grant program including presentation to Council
- Completion of vacant parcel inventory tied to GIS and Wellington web site
- Completion of marketing packages for both residential and commercial properties
- Completion of the data and analysis for the Equestrian Master Plan
- Implementation of a business incubator/living lab with FAU if financially feasible
- Establishment of a base line to measure economic development efforts (jobs, wages etc.)

FY 2012 BUDGET CHANGES & ISSUES

- Added Urban Horticulturist (transferred from PW)
- Added Associate Planner (transferred from Growth Management)
- Transferred in Community Programs position

BUDGET SUMMARY

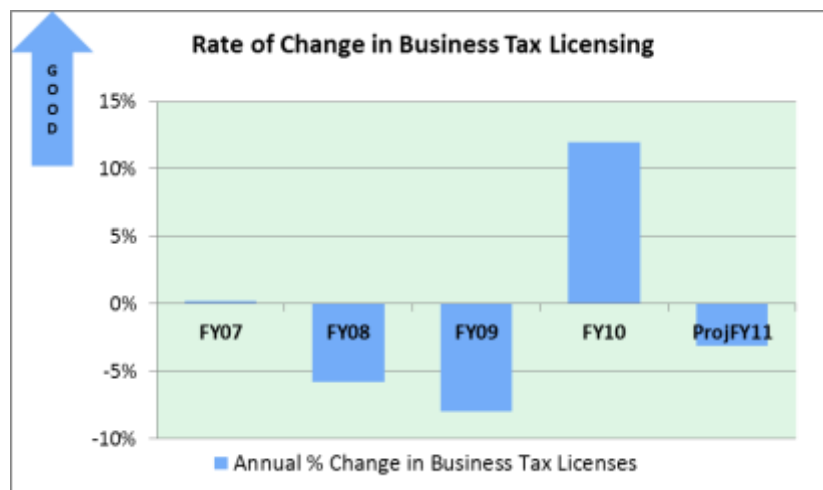
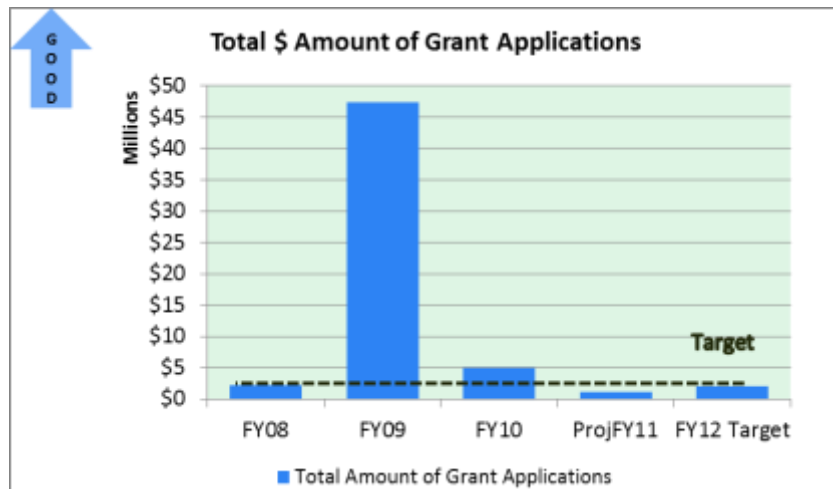
General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ -	\$ 511,859	\$ 735,188	\$ 447,392
Operating	\$ 8,415	\$ 117,796	\$ 202,475	\$ 84,785
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 8,415	\$ 629,655	\$ 937,663	\$ 532,177
Positions	-	-	7	5

WELLINGTON 2060

FY 2012 POSITIONS

ASSOCIATE PLANNER	1.00
PROJECT MANAGEMENT ASSISTANT 8	1.00
MEDIA SPECIALIST	1.00
PRINCIPAL PLANNER	1.00
LONG RANGE PLANNING DIRECTOR	1.00
WELLINGTON 2060 TOTAL	5.00

FY 2011 PERFORMANCE RESULTS:



SENIOR RESOURCE & ADVOCACY PROGRAM

FUNCTION

To assist, educate, inform, enhance and enrich the lives of Wellington's Senior Community

WELLINGTON GOALS

- Responsive Government

CORE OBJECTIVES

- Implement and oversee the Total Life Center programming
- Provide a liaison to the Wellington Seniors Club
- Provide an advocate for senior issues
- Coordinate senior programs, services, and resources

PERFORMANCE MEASURES & STANDARDS

- Number of seniors using the senior transportation voucher program annually
- Number of seniors registered in wellness programs
- Number of seniors registered in the Wellington Seniors Club

FY 2011 TO DATE ACCOMPLISHMENTS

- Implemented a Senior Wellness Program
- Implemented a Senior Volunteers Program
- Planned for the conversion to the *Total Life Center*

FY 2012 ACTION PLANS

- To provide a focal point for all senior services and to develop leisure activities for the entire senior community

FY 2012 BUDGET CHANGES & ISSUES

- Additional funding of \$10,000 has been added to the operating budget for the Transportation Voucher Program

SENIOR RESOURCE & ADVOCACY PROGRAM

BUDGET SUMMARY

General Fund	Actual		Original Budget	
	2009	2010	2011	Budget 2012
Personnel	\$ -	\$ -	\$ 107,356	\$ 61,226
Operating	\$ -	\$ -	\$ 83,000	\$ 87,500
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 190,356	\$ 148,726
Positions	-	-	1	1

FY 2012 POSITIONS

SENIOR SERVICES ADVOCATE	1.00
SENIOR RESOURCE & ADVOCACY TOTAL	1.00

FY 2011 PERFORMANCE RESULTS:

The Senior Resource and Advocacy Program is a new division for FY 2010-11 and was created to develop, oversee and implement various senior services programs. It is projected that in Fiscal Year 2011, the Senior Resource and Advocacy Program will transport 2,640 seniors using the transportation and have 606 seniors registered in the Wellington Seniors Club.

SAFE NEIGHBORHOODS

FUNCTION

Reduce crime and improve neighborhoods

WELLINGTON GOALS

- Neighborhood Renaissance
- Protecting our Investment
- Responsive Government

CORE OBJECTIVES

- Provide outreach programming and education
- Coordinate neighborhood advocacy and community policing in transitional areas
- Improve infrastructure, housing and physical appearance of neighborhoods

PERFORMANCE MEASURES & STANDARDS

- Percent decrease in actual crime data
- Percent decrease in actual transitional neighborhoods crime data

FY 2011 TO DATE ACCOMPLISHMENTS

- Road Closures
- Neighborhood Lighting Plan Phase 2 - New Lighting - Road Closures – Goldenrod - Goldenrod
Neighborhood Park acquisition

BUDGET SUMMARY

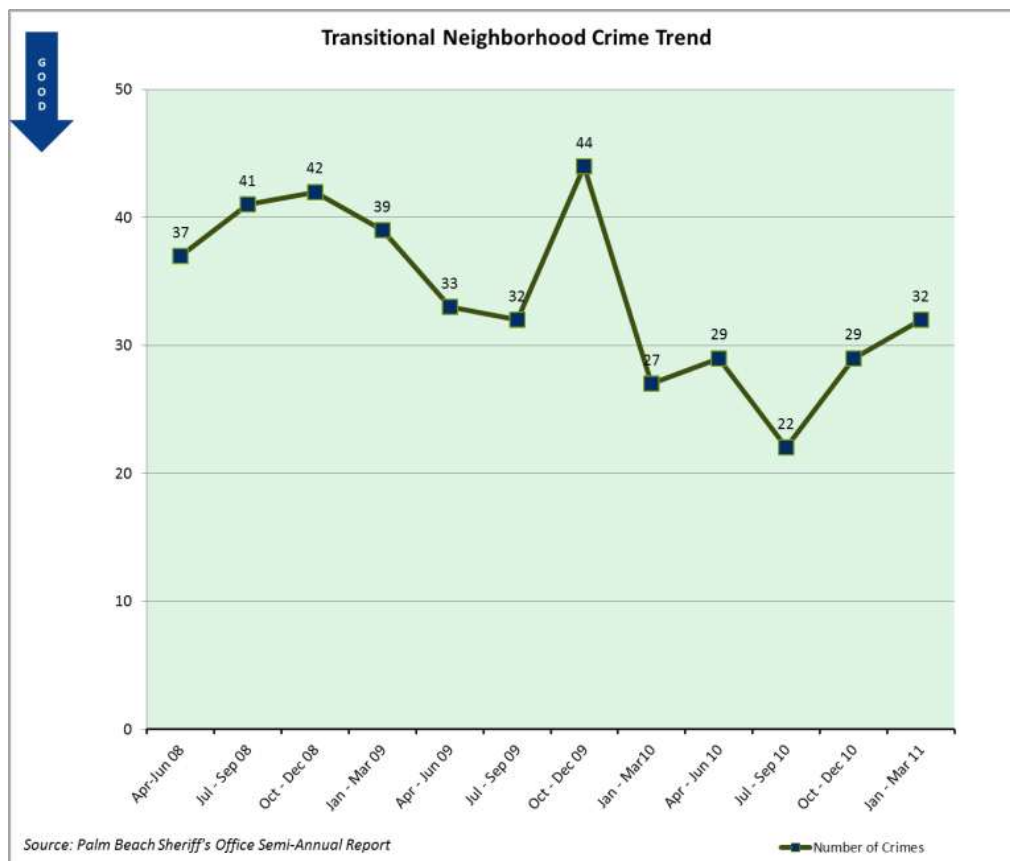
General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 118,968	\$ 492,373	\$ 423,663	\$ 374,668
Operating	\$ 105,020	\$ 336,533	\$ 436,127	\$ 361,927
Capital	\$ 3,732	\$ 10,922	\$ 9,703	\$ -
TOTAL	\$ 227,720	\$ 839,828	\$ 869,493	\$ 736,595
Positions	4	8	4	5

SAFE NEIGHBORHOODS

FY 2012 POSITIONS

ASSISTANT ADVOCATE	1.00
VOLUNTEER COORDINATOR	1.00
COMMUNITY SERVICES DIRECTOR	1.00
NEIGHBORHOOD SERVICES MANAGER	1.00
NEIGHBORHOOD ADVOCATE	1.00
SAFE NEIGHBORHOODS TOTAL	5.00

FY 2011 PERFORMANCE RESULTS:



HUMAN RESOURCES

FUNCTION

To provide guidance and advice regarding management of Human Resources

WELLINGTON GOALS

- Protecting our Investment
- Responsive Government

CORE OBJECTIVES

- Post open positions within 24 hours of receiving signed and executed job requisition
- Complete prescreening process of final candidates within 5 business days of when candidate comes in to begin prescreening process
- Process Payroll Action Forms within 24 hours of receiving signed and executed form
- 95% of all employees will complete required training

PERFORMANCE MEASURES & STANDARDS

- Turnover Rate
- % of positions filled
- Days to posting open positions

FY 2011 TO DATE ACCOMPLISHMENTS

- Implemented new Pay Plan
- Updated Performance Evaluation process
- Implemented Early Retirement
- Migrated to electronic Employee Files

FY 2012 ACTION PLANS

- Comprehensive Training Program
- Revise Employee Manual
- Early Retirement

FY 2012 BUDGET CHANGES & ISSUES

- Transfer out one position
- Anticipated reduced advertising need

HUMAN RESOURCES

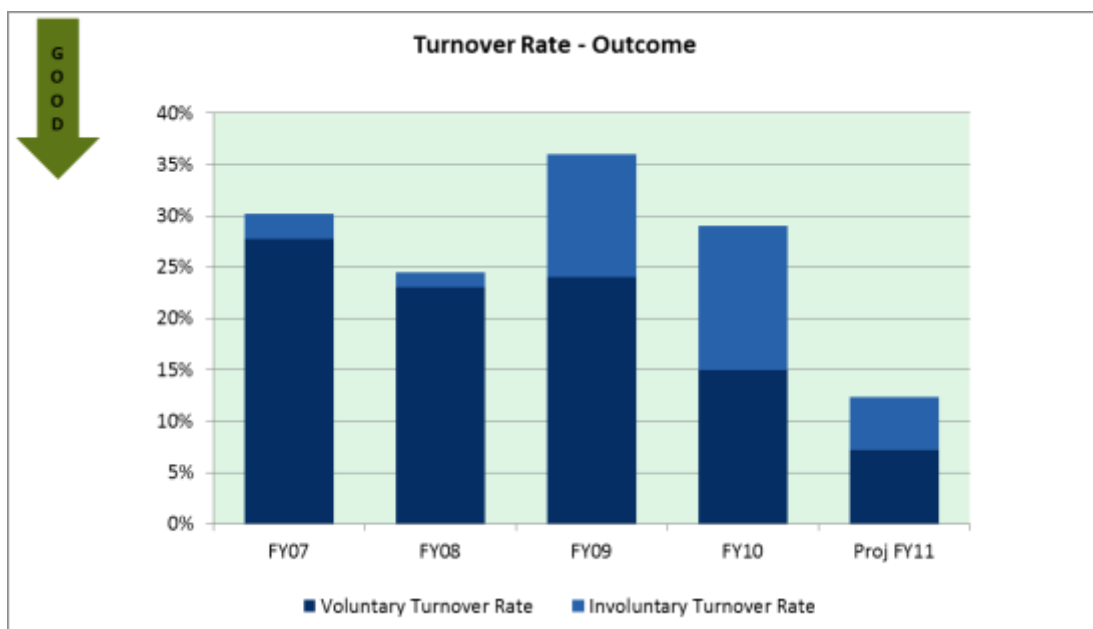
BUDGET SUMMARY

General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 337,436	\$ 398,496	\$ 323,907	\$ 235,570
Operating	\$ 70,364	\$ 122,701	\$ 95,100	\$ 87,050
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 407,800	\$ 521,197	\$ 419,007	\$ 322,620
Positions	3	3	3	2

FY 2012 POSITIONS

HUMAN RESOURCES DIRECTOR	1.00
HUMAN RESOURCES GENERALIST	1.00
HUMAN RESOURCES TOTAL	2.00

FY 2011 PERFORMANCE RESULTS:



Note: FY09 increase in involuntary rate attributable to performance-based workforce reduction

OFFICE OF FINANCIAL MANAGEMENT & BUDGET

FUNCTION

To provide timely, accurate, and relevant financial management, information and analyses

WELLINGTON GOALS

- Protecting Our Investment
- Responsive Government

CORE OBJECTIVES

- Coordinate and prepare the annual operating and capital improvement budgets that reflect the vision and goals of the Wellington and complies with Federal, State and local requirements
- Provide asset management, grant monitoring and reporting, and payroll services while complying with internal controls and policies
- Provide audit oversight that results in no misstatements or findings

PERFORMANCE MEASURES & STANDARDS

- Audit findings
- Budget variances
- Percentage of Collectible Utility Billings
- Bond Rating

FY 2011 TO DATE ACCOMPLISHMENTS

- Updated Water Control Plan
- Revised and Implemented Grant Manual
- Implemented improved financial reporting (PAFR)
- Early completion of audit with no findings
- Revised and Implemented Purchasing Manual
- Improved Financial Transparency programs

FY 2012 ACTION PLANS

- Defease 2001 & 2002 Bonds
- Fully implement performance measurement dashboard & scorecard
- Citizen Engagement Program

OFFICE OF FINANCIAL MANAGEMENT & BUDGET

FY 2012 BUDGET CHANGES & ISSUES

- Reallocating / reorganizing 3 positions (1 vacant) and eliminating one
- RHS moved to non-departmental
- Potential increased fees for new auditing firm (to be bid currently)
- Increase professional fees for bond defeasance

BUDGET SUMMARY

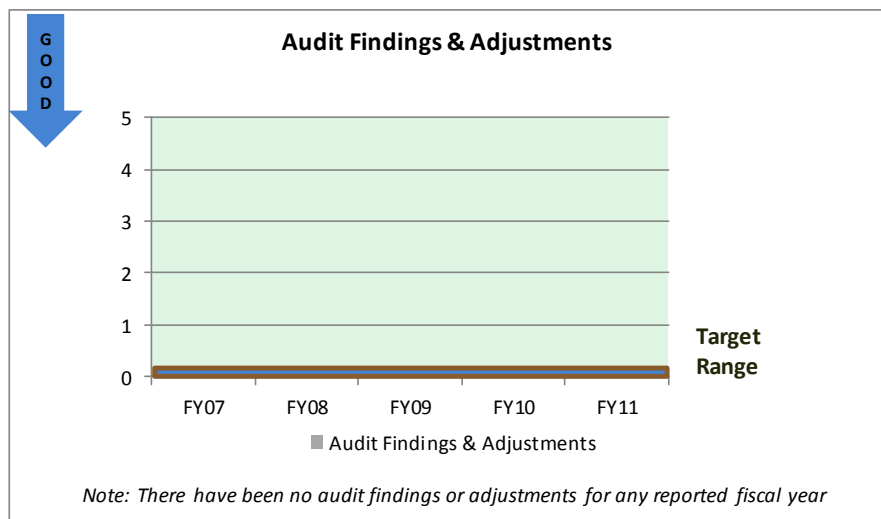
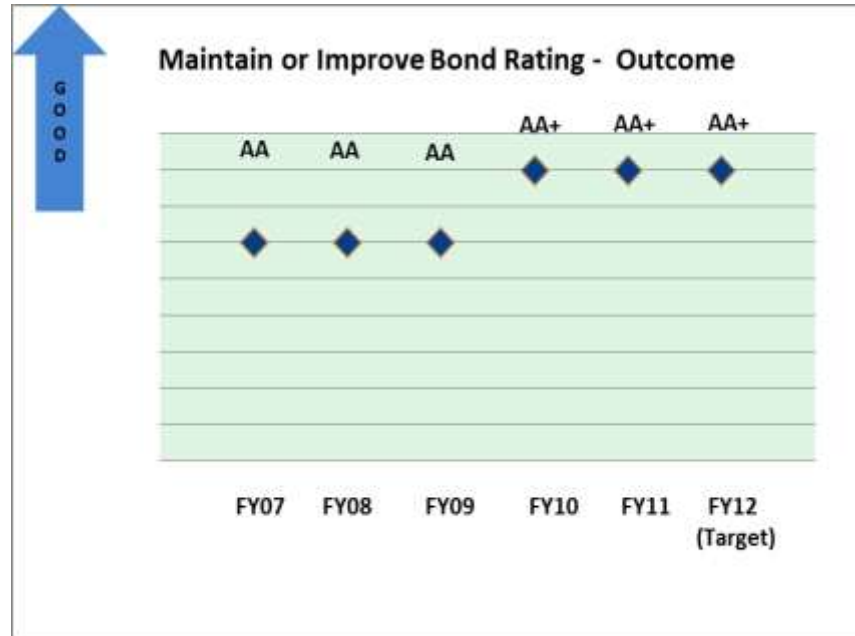
General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 1,462,945	\$ 1,210,151	\$ 1,408,475	\$ 1,207,684
Operating	\$ 241,042	\$ 275,223	\$ 246,950	\$ 255,750
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,703,987	\$ 1,485,374	\$ 1,655,425	\$ 1,463,434
Positions	13	11	13	13

FY 2012 POSITIONS

ACCOUNTING SUPERVISOR	2.00
PAYROLL SPECIALIST	1.00
STAFF ACCOUNTANT	2.00
ADMINISTRATIVE ASSISTANT	1.00
DIRECTOR OF FINANCIAL MANAGEMENT AND BUDGET	1.00
ACCOUNTING TECHNICIAN	1.00
SENIOR ACCOUNTING TECHNICIAN	2.00
FINANCIAL ANALYST	2.00
BUDGET MANAGER	1.00
FINANCIAL MANAGEMENT & BUDGET TOTAL	13.00

OFFICE OF FINANCIAL MANAGEMENT & BUDGET

FY 2011 PERFORMANCE RESULTS:



PURCHASING

FUNCTION

Provide timely and accurate procurement and accounts payable services.

WELLINGTON GOALS

- Responsive Government

CORE OBJECTIVES

- Ensure timely and accurate payments to vendors in compliance with policies
- Provide transparent procurement and contract review services in compliance with policies and laws

PERFORMANCE MEASURES & STANDARDS

- Bids awarded on time
- Budgetary savings
- Purchase order processing time

FY 2011 TO DATE ACCOMPLISHMENTS

- Met or exceeded NIGP performance benchmarks
- Completed full independent review of purchasing manual
- Revised Purchasing Manual

FY 2012 ACTION PLANS

- Fully implement e-payment services to vendors
- Develop new training module for procurement users

FY 2012 BUDGET CHANGES & ISSUES

- Eliminate one vacant position

PURCHASING

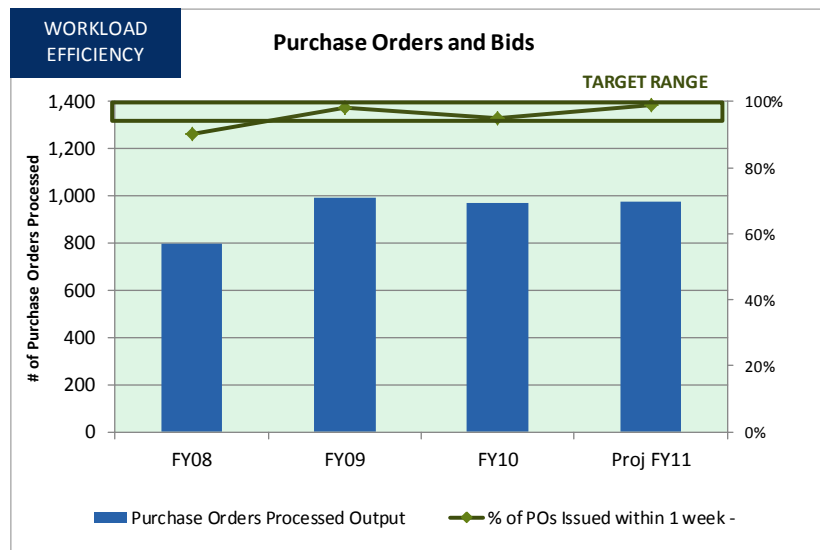
BUDGET SUMMARY

General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 287,785	\$ 322,742	\$ 399,764	\$ 289,783
Operating	\$ 115,782	\$ 133,043	\$ 114,750	\$ 120,850
Capital	\$ -	\$ 1,610	\$ -	\$ -
TOTAL	\$ 403,566	\$ 457,395	\$ 514,514	\$ 410,633
Positions	3	3	4	2

FY 2012 POSITIONS

PROJECT MANAGER	1.00
ACCOUNTING TECHNICIAN	1.00
PURCHASING TOTAL	2.00

FY 2011 PERFORMANCE RESULTS:



RISK MANAGEMENT

FUNCTION

To protect Wellington assets and employees

WELLINGTON GOALS

- Protecting Our Investment
- Responsive Government

CORE OBJECTIVES

- Provide professional risk management services including claims administration, risk assessment and mitigation to minimize risk exposure.

PERFORMANCE MEASURES & STANDARDS

- Dollar amount of claims (decrease)
- Loss ratio (property, worker's comp)

FY 2011 TO DATE ACCOMPLISHMENTS

- Annual property value assessment and inventory
- Implementation of online asset and claims management
- Increased online and live safety training through partnerships with other agencies and cities

FY 2012 ACTION PLANS

- Obtain safety grant funds
- Update safety manual and training program

RISK MANAGEMENT

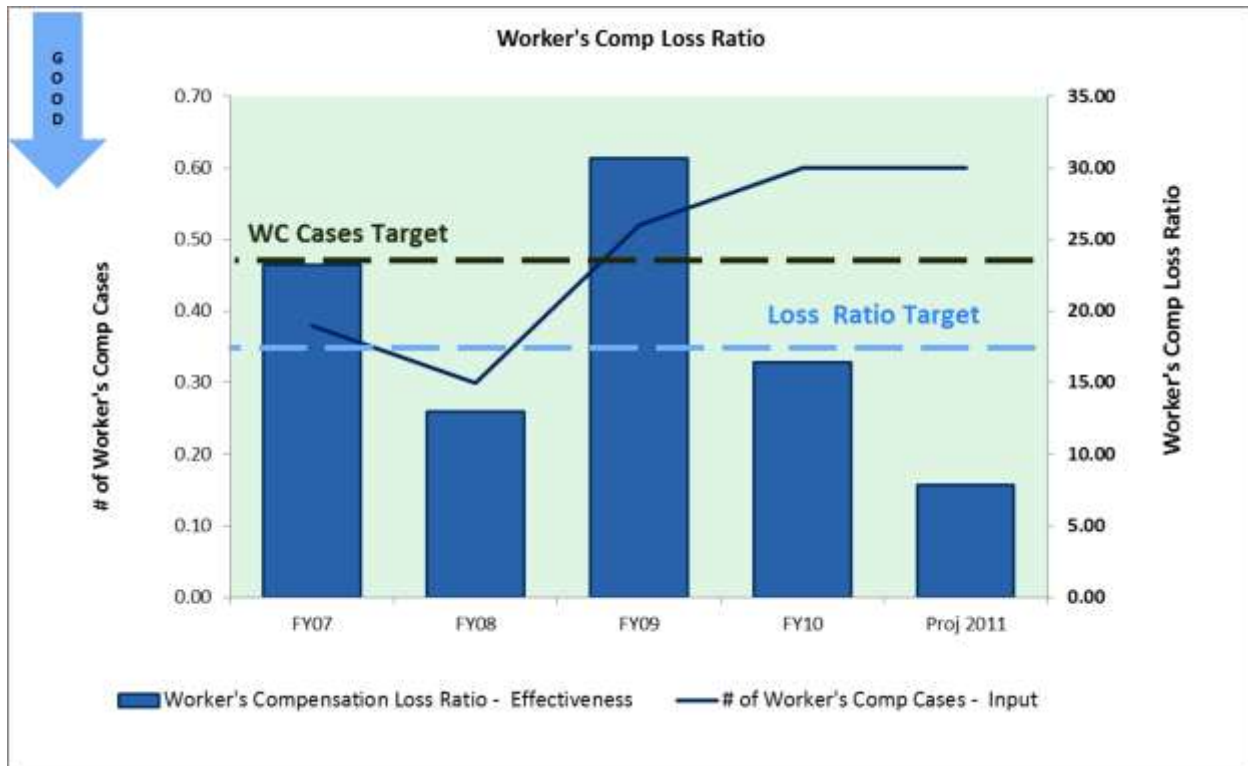
BUDGET SUMMARY

General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ -	\$ 64,531	\$ 66,269	\$ 66,386
Operating	\$ 807,743	\$ 955,384	\$ 1,053,400	\$ 984,350
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 807,743	\$ 1,019,915	\$ 1,119,669	\$ 1,050,736
Positions	-	1	1	1

FY 2012 POSITIONS

RISK BENEFIT SPECIALIST	1.00
RISK MANAGEMENT TOTAL	1.00

FY 2011 PERFORMANCE RESULTS:



PARKS, RECREATION & CULTURE

FUNCTION

To offer recreation and leisure programming opportunities that improve the quality of life for residents

WELLINGTON GOALS

- Respecting the Environment
- Economic Development
- Responsive Government

CORE OBJECTIVES

- Ensure safety for all participants
- Provide programs that enhance quality of life
- Maintain facilities that provide rental opportunities

PERFORMANCE MEASURES & STANDARDS

- % Customer Satisfaction
- Total Program Registration
- Total Event Attendance
- Total # of Program Sessions

FY 2011 TO DATE ACCOMPLISHMENTS

- Amphitheater operational with full complement of events and programs
- Newly renovated pool fully operational
- Successfully brought Little League Baseball in house and operated two seasons

FY 2012 BUDGET CHANGES & ISSUES

- WCC Improvements may displace programs
- Amphitheater programming
- Event Staffing/overtime increases due to number of events
- Potential for further reduced participation due to economy

BUDGET SUMMARY - DEPARTMENT

TOTAL RECREATION EXPENDITURES			Original Budget		Budget	
	Actual		Budget		Budget	
	2009	2010	2011		2012	
Personnel	\$ 2,010,140	\$ 1,705,411	\$ 1,896,202	\$	2,112,280	
Operating	\$ 1,153,074	\$ 939,249	\$ 1,094,039	\$	1,058,028	
Capital	\$ 25,067	\$ 32,717	\$ 119,139	\$	-	
TOTAL	\$ 3,188,280	\$ 2,677,377	\$ 3,109,380	\$	3,170,308	
Positions	23	16	15		17	

PARKS, RECREATION & CULTURE

BUDGET SUMMARY – DIVISIONS

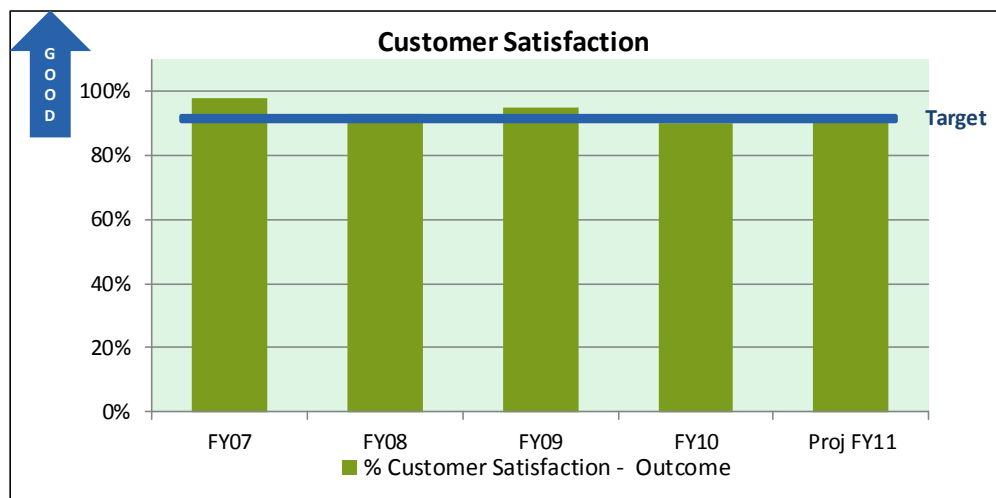
Parks & Rec Admin	Actual		Original Budget	
	2009	2010	2011	2012
Personnel	\$ 380,950	\$ 307,555	\$ 296,628	\$ 390,271
Operating	\$ 75,735	\$ 68,446	\$ 101,400	\$ 78,300
Capital	-	\$ 2,560	\$ 10,534	-
TOTAL	\$ 456,685	\$ 378,562	\$ 408,562	\$ 468,571
Positions	5	3	3	4
Recreation Programs				
Personnel	\$ 186,545	\$ 322,155	\$ 158,540	\$ 169,937
Operating	\$ 247,124	\$ 244,169	\$ 188,676	\$ 144,100
Capital	-	-	-	-
TOTAL	\$ 433,669	\$ 566,324	\$ 347,216	\$ 314,037
Positions	4	4	2	2
Athletic Programs				
Personnel	\$ 734,538	\$ 680,382	\$ 722,019	\$ 720,721
Operating	\$ 442,589	\$ 517,027	\$ 578,150	\$ 607,828
Capital	\$ 11,429	-	\$ 97,021	-
TOTAL	\$ 1,188,556	\$ 1,197,409	\$ 1,397,190	\$ 1,328,549
Positions	6	6	6	6
Tennis				
Personnel	\$ 57,144	\$ -	\$ -	\$ -
Operating	\$ 16,032	\$ 20	\$ 92,750	\$ 91,900
Capital	-	-	-	-
TOTAL	\$ 73,176	\$ 20	\$ 92,750	\$ 91,900
Positions	1	-	-	-
Aquatics				
Personnel	\$ 463,806	\$ 395,319	\$ 492,477	\$ 570,745
Operating	\$ 273,906	\$ 54,288	\$ 98,895	\$ 97,000
Capital	\$ 13,638	\$ 2,590	\$ 10,289	-
TOTAL	\$ 751,350	\$ 452,197	\$ 601,661	\$ 667,745
Positions	5	3	3	3
Cultural & Leisure Facilities				
Personnel	\$ 187,157	\$ -	\$ 226,538	\$ 260,606
Operating	\$ 97,688	\$ 55,298	\$ 34,168	\$ 38,900
Capital	-	\$ 27,567	\$ 1,295	-
TOTAL	\$ 284,845	\$ 82,865	\$ 262,001	\$ 299,506
Positions	2	-	1	2

PARKS, RECREATION & CULTURE

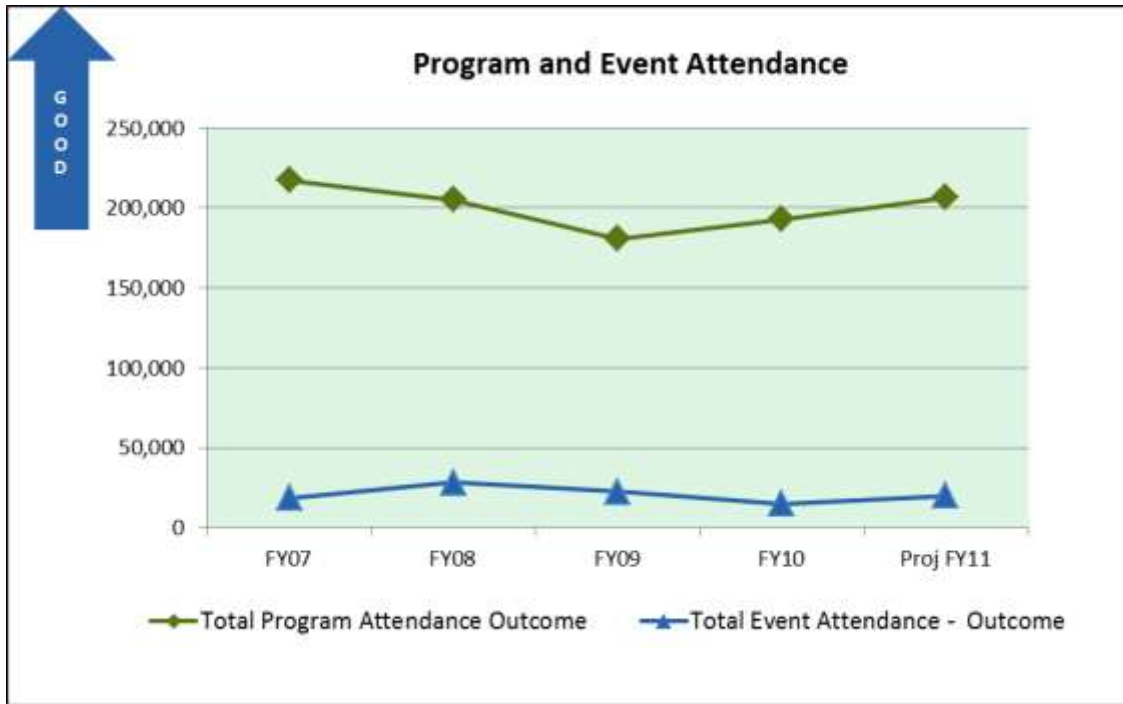
FY 2012 POSITIONS

LEAD LIFEGUARD	2.00
AQUATICS SUPERVISOR	1.00
AQUATICS TOTAL	3.00
ATHLETIC PROGRAMS MANAGER	1.00
CUSTOMER SERVICE REPRESENTATIVE	2.00
PROGRAM COORDINATOR	1.00
SENIOR PROGRAM COORDINATOR	2.00
ATHLETIC PROGRAMS TOTAL	6.00
CUSTOMER SERVICE REPRESENTATIVE	1.00
CULTURAL PROGRAMS & FACILITIES MANAGER	1.00
CULTURAL & LEISURE FACILITIES TOTAL	2.00
PROJECT MANAGER	2.00
PARKS & RECREATION DIRECTOR	1.00
ADMINISTRATIVE ASSISTANT	1.00
PARKS & RECREATION ADMIN TOTAL	4.00
COMMUNITY PROGRAMS MANAGER	1.00
PROGRAMS COORDINATOR	1.00
RECREATION PROGRAMS TOTAL	2.00

FY 2011 PERFORMANCE RESULTS:



PARKS, RECREATION & CULTURE



GROWTH MANAGEMENT

FUNCTION

To manage the administration of Planning, Zoning, Development Services and Code Enforcement Divisions to assure uniform maintenance of Community Standards and ensure quality service to the residents

WELLINGTON GOALS

- Respecting the Environment
- Economic Development
- Protecting our Investment
- Responsive Government

CORE OBJECTIVES

- Ensure compliance with growth management regulations
- Protection of quality of life
- Protection of property values
- Streamline and update Codes to facilitate current and future city needs
- Improve efficiency and effectiveness in accomplishing mandated tasks

PERFORMANCE MEASURES & STANDARDS

- Processing time reductions for land development approvals, building permits and other manager approvals
- Completion of departmentally created and management directed projects on time
- Improvements in Code Compliance management and processing

FY 2011 TO DATE ACCOMPLISHMENTS

- Developed streamlined Application Process and conversion to electronic submittal
- Made improvements to Special Permit applications & processing
- Realized permit processing time reductions
- Established working relationship with newly formed Wellington 2060 staff

FY 2012 ACTION PLANS

- Equestrian Master Plan: provide assistance and support to 2060 staff
- Land Development Regulations Update (Code of Ordinances)
- Accomplish conversion of Equestrian Festival from an annually permitted activity to a permanent venue
- Medical Arts District - provide assistance & support for the processing

GROWTH MANAGEMENT

FY 2012 BUDGET CHANGES & ISSUES

- Maintaining level of service
- Reducing size of LDR manual requires consultant assistance

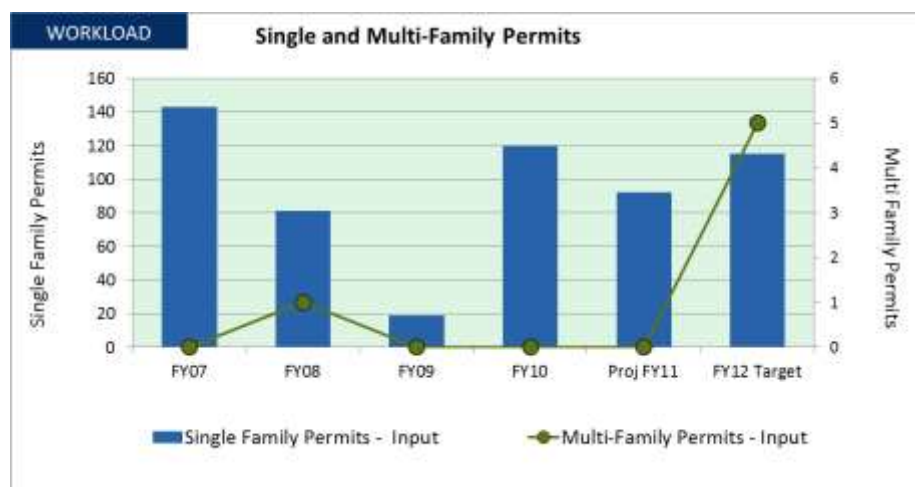
BUDGET SUMMARY

	Actual		Original Budget	Budget
	2009	2010	2011	2012
Personnel	\$ 254,431	\$ 30,058	\$ 172,603	\$ 176,455
Operating	\$ 191,218	\$ 22,244	\$ 8,500	\$ 50,250
Capital	\$ 2,433	\$ -	\$ 42,513	\$ -
TOTAL	\$ 448,082	\$ 52,302	\$ 223,616	\$ 226,705
Positions	2	-	1	1

FY 2012 POSITIONS

GROWTH MANAGEMENT DIRECTOR	1.00
GROWTH MANAGEMENT ADMIN TOTAL	1.00

FY 2011 PERFORMANCE RESULTS:



CODE COMPLIANCE

FUNCTION

To provide residents with a safe and healthy environment and preserve our high quality of life by enforcement of Municipal codes and ordinances to maintain property appearance and uphold property values

WELLINGTON GOALS

- Protecting our Investment
- Responsive Government

CORE OBJECTIVES

- Protect the health safety and welfare of the residents through enforcement of the Wellington Code of Ordinances and State Statute
- Create partnerships with Homeowner Associations, rental property owners to promote and protect Wellington's housing stock
- Respond to resident concerns and complaints in a timely manner (within five days). Focus on resident concerns in the communities
- Respond to resident complaints within five days
- Have all Code Officers parking enforcement certified
- Code Officers to maintain a minimum of 150 active cases

PERFORMANCE MEASURES & STANDARDS

- Complaint response time
- Code Officer certifications
- Active cases per Code Officer
- Percent of Properties in Compliance

FY 2011 TO DATE ACCOMPLISHMENTS

- Code staff partnership with the Safe Neighborhoods Office
- Code staff participation in the stabilization and enhancement of our older communities
- Code Officers obtain FACE level IV Officer Safety certification
- Code Office obtained Level I Fundamentals of Code Enforcement certification

FY 2012 ACTION PLANS

- Back to basics in Code Compliance; begin neighborhood improvements of the communities.
- Have Code Officers obtain FACE Level IV Certification
- Respond to all complaints within five (5) days

CODE COMPLIANCE

FY 2012 BUDGET CHANGES & ISSUES

- Municipal complex savings from consolidation of services and elimination of additional rental space.
- Possible drought being declared by SFWMD, requiring Code staff to begin water restrictions enforcement
- Five additional transitional communities were targeted for FY 2010 and 2011

FY 2012 LEVEL OF SERVICE CHANGES

- Code Compliance is operating with two vacant Code Officer positions. This requires the remaining code officers to cover an additional area and additional duties
- Two Code Compliance Officers are assigned to Safe Neighborhoods Office

BUDGET SUMMARY

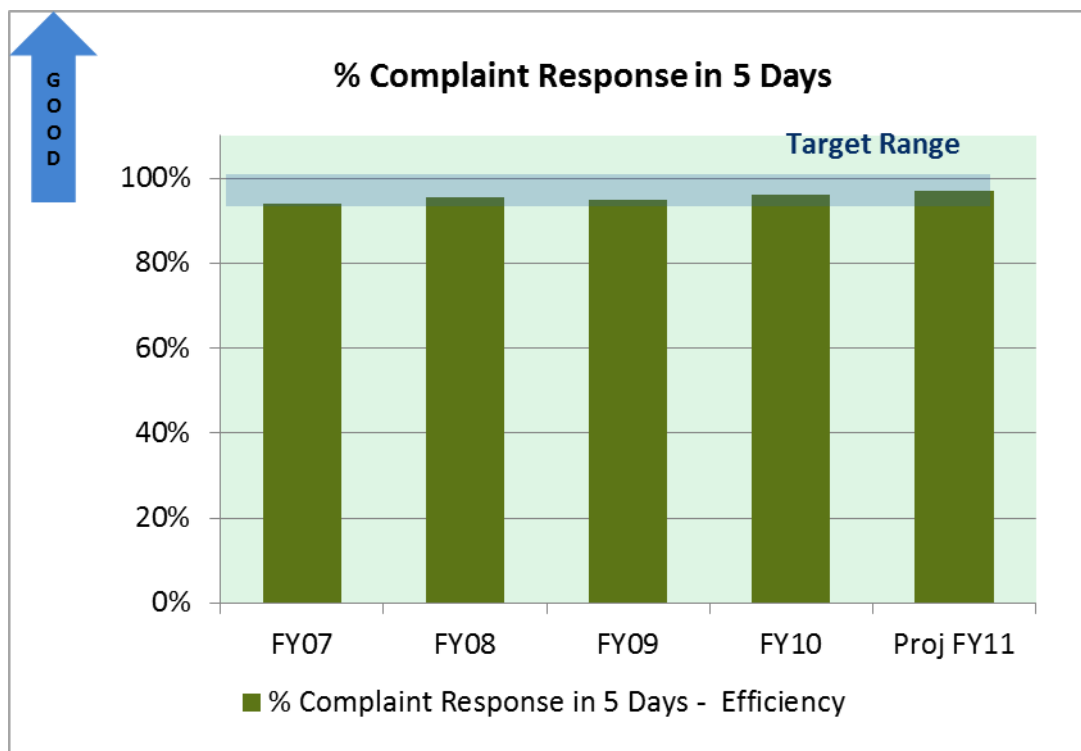
Code Compliance					
PZB Fund					
	Actual		Original	Budget	
	2009	2010	Budget	2011	Budget
					2012
Personnel	\$ 638,973	\$ 588,106	\$ 653,630	\$ 888,271	
Operating	\$ 57,925	\$ 70,543	\$ 95,155	\$ 79,995	
Capital	\$ 24,350	\$ 2,440	\$ 3,234	\$ -	
TOTAL	\$ 721,247	\$ 661,089	\$ 752,019	\$ 968,266	
Positions	11	10	10	13	
Safe Neighborhoods Code					
General Fund					
	Actual		Original	Budget	
	2009	2010	Budget	2011	Budget
					2012
Personnel	\$ -	\$ -	\$ 133,474	\$ 133,064	
Operating	\$ -	\$ -	\$ -	\$ 7,815	
Capital	\$ -	\$ -	\$ -	\$ -	
TOTAL	\$ -	\$ -	\$ 133,474	\$ 140,879	
Positions	-	-	2	2	

CODE COMPLIANCE

FY 2012 POSITIONS

CODE COMPLIANCE OFFICER	8.00
SENIOR CODE COMPLIANCE OFFICER	1.00
CODE COMPLIANCE SPECIALIST	2.00
CODE COMPLIANCE MANAGER	1.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00
CODE COMPLIANCE TOTAL	13.00
CODE COMPLIANCE OFFICER	2.00
SAFE NEIGHBORHOODS CODE TOTAL	2.00

FY 2011 PERFORMANCE RESULTS:



BUILDING

FUNCTION

To ensure quality development and protects the health, safety and welfare of residents through enforcement of: (1) Florida Building Code; (2) Wellington Codes and Ordinances; (3) Land Development Regulations; (4) Property Maintenance Standards; and (5) one-stop customer-focused services

WELLINGTON GOALS

- Protecting our Investment
- Respecting the Environment

CORE OBJECTIVES

- Protect our residents and the environment through the enforcement of Florida Building Code and Wellington Land Development Regulations
- Continue to provide a one-stop location for all permitting/licenses/Utility Collections/Fire Rescue permitting and inspections/assistance to municipalities under interlocal agreements
- Increase revenue receipt of the business tax receipt/licensing
- Increase renewals of closed/completed expired permits

PERFORMANCE MEASURES & STANDARDS

- Single and multi-family permits issued
- Total building inspections
- Number of inspections per inspector

FY 2011 TO DATE ACCOMPLISHMENTS

- Division provided assistance to other Departments (CIP, Public Works, IT) in completing their projects including the implementation of Electronic Plan Review and outbound calling software and the permitting of all CIP and none CIP projects

FY 2012 BUDGET CHANGES & ISSUES

- Changed distribution of customer service position salaries for net personnel savings

BUILDING

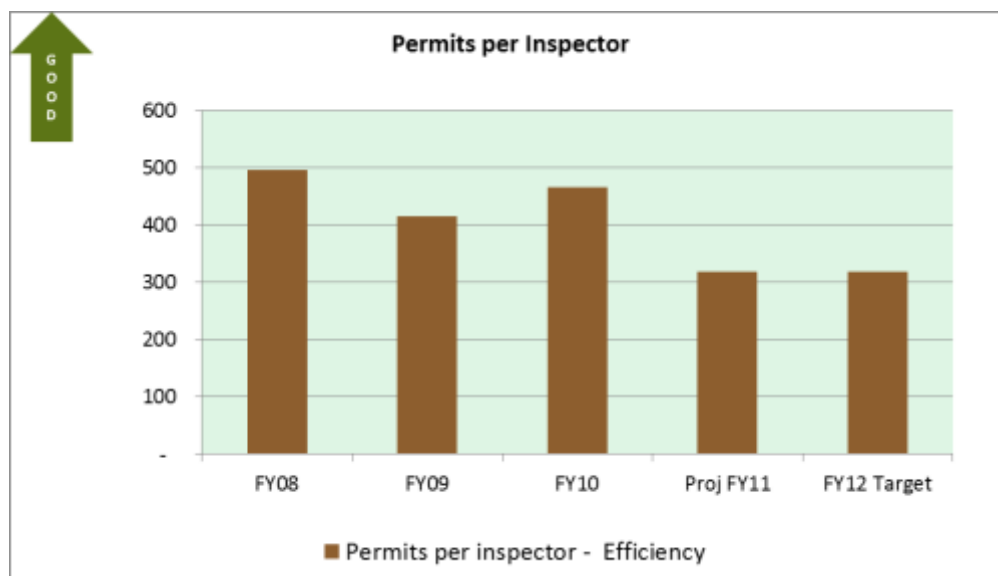
BUDGET SUMMARY

PZB Fund	Actual		Original Budget	
	2009	2010	2011	2012
Personnel	\$ 1,515,495	\$ 1,618,848	\$ 1,449,983	\$ 1,278,440
Operating	\$ 150,437	\$ 255,259	\$ 242,346	\$ 126,450
Capital	\$ 215,729	\$ -	\$ 77,797	\$ -
TOTAL	\$ 1,881,661	\$ 1,874,108	\$ 1,770,126	\$ 1,404,890
Positions	19	19	12	11

FY 2012 POSITIONS

BUILDING INSPECTOR	1.00
BUILDING OFFICIAL	1.00
CHIEF BUILDING INSPECTOR	1.00
CHIEF PLANS EXAMINER	1.00
PERMITTING & LICENSING TECHNICIAN	1.00
PLANS EXAMINER	1.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00
SENIOR BUILDING INSPECTOR	4.00
BUILDING TOTAL	11.00

FY 2011 PERFORMANCE RESULTS:



PLANNING & ZONING

FUNCTION

To provide professional planning and zoning services and ensure quality sustainable development while protecting the health, safety and welfare of all residents through administration and application of the Comprehensive Plan, adopted Codes and Ordinances, and state and federal regulations

WELLINGTON GOALS

- Neighborhood Renaissance
- Protecting our Investment
- Protecting the Environment
- Economic Development
- Responsive Government

CORE OBJECTIVES

- Continue efforts with electronic intake, processing, preparation and review of staff reports.
- Improve P & Z web page to facilitate navigation, research, electronic application & review
- Facilitate equestrian and local business permit review periods to encourage financial stability in the community.
- Promote Medical Arts District and coordinate complimentary land uses, development and site design opportunities of adjacent properties.
- Administer local activities with implementation of new sign regulations, competing tenant interests, diversity and reduction in vacancy for both commercial and industrial centers

PERFORMANCE MEASURES & STANDARDS

- Cost Recovery
- Public Hearing Applications Completed within 90 days after Certification
- Shorten turnaround time of staff-level applications

FY 2011 TO DATE ACCOMPLISHMENTS

- Wellington Environmental Preserve (Section 24)
- Forest Hill Boulevard
- Bicycle and Pedestrian Master Plan
- Streamline SPU for stabling tents
- Coordination with Building and Code Compliance to resolve field issues
- Electronic review and distribution of P&Z related applications
- P&Z Applications updated and electronically available
- Municipal Complex Site Design and Alternative Landscape Plan implementation
- Liaison to ARB, EPC and PZAB Advisory Boards

PLANNING & ZONING

FY 2012 ACTION PLANS

- Assist in Implementation of Medical Arts District
- Coordinate Related Venues and Improvements with Equestrian Master Plan
- Zoning Text Amendments and LDR reduction
- Provide Interdepartmental assistance as needed in redevelopment of transitional neighborhoods and commercial centers
- Continue assistance with Engineering/Public Works personnel on Landscape or Bridle Trail issues
- Maintain Certifications and License requirements annually
- Special Use Permitting for Recreational Vehicles
- Consolidate Zoning review and staff reports
- Increase coordination with agents to ensure expedited review and approval

FY 2012 BUDGET CHANGES & ISSUES

- Medical Arts District
- Equestrian Master Plan and Preserve
- Bridle trails
- Greenview Shores and South Shore Blvd
- Special use permits
- On-call/customer service

BUDGET SUMMARY

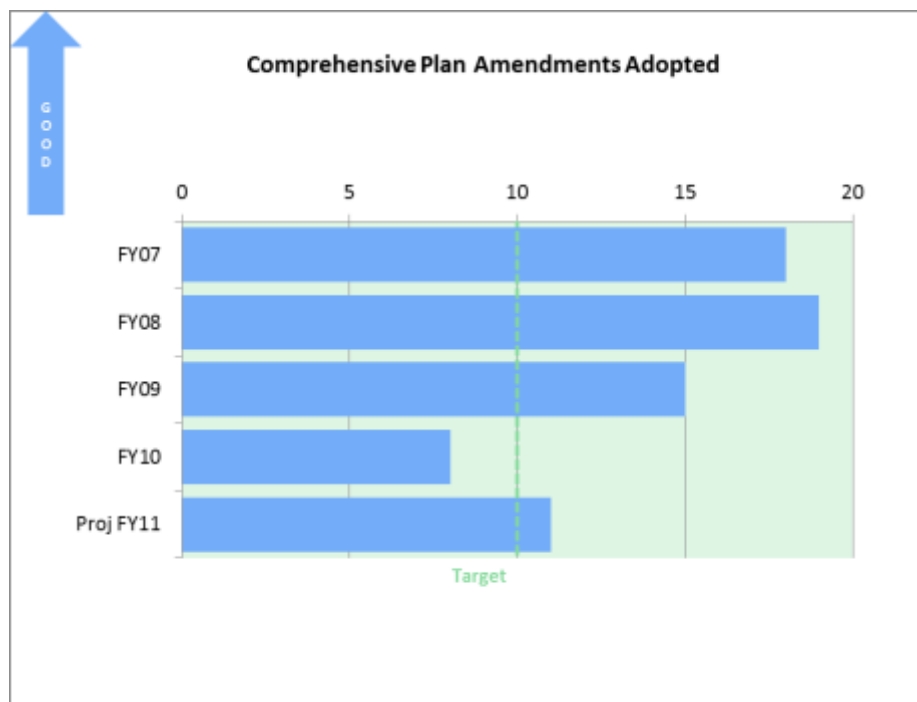
PZB Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 553,386	\$ 416,518	\$ 407,289	\$ 412,718
Operating	\$ 57,089	\$ 57,395	\$ 90,130	\$ 75,900
Capital	\$ -	\$ -	\$ 28,502	\$ -
TOTAL	\$ 610,475	\$ 473,914	\$ 525,921	\$ 488,618
Positions	6	4	4	4

PLANNING & ZONING

FY 2012 POSITIONS

PLANNING AND ZONING MANAGER	1.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00
ASSOCIATE PLANNER	2.00
PLANNING & ZONING TOTAL	4.00

FY 2011 PERFORMANCE RESULTS:



CUSTOMER SERVICE

FUNCTION

To strive for excellence by exceeding customer expectations, to be open and responsible to customer needs, always maintaining a high standard of professionalism, to believe in teamwork and to be aggressive in developing and using methods and ideas that will continually enhance all areas of customer service for the benefit of all customers

WELLINGTON GOALS

- Respecting the Environment
- Responsive Government

CORE OBJECTIVES

- Form a partnership with our community, to protect and preserve our most valuable resource and to assure the future availability of our water supply
- Share with customers how precious water resources are by educating them on how to conserve the water supply, primarily potable water and secondary surface water
- Handing out educational materials for water conservation to customers which include leak detection tablets and assorted printed materials
- Schedule more “ride-alongs” between the Customer Info Associates and the Field Service Personnel

PERFORMANCE MEASURES & STANDARDS

- Complaints Satisfactorily Resolved
- Percent of Abandoned Calls

FY 2011 TO DATE ACCOMPLISHMENTS

- Cross-trained front line staff to improve customer service and flexibility of staff

FY 2012 BUDGET CHANGES & ISSUES

- Distribution of Customer Service wages & benefits for cost sharing
- Most personnel funded in other cost centers due to main functions; position count represents all reporting positions

CUSTOMER SERVICE

BUDGET SUMMARY - RECEPTION

General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ -	\$ -	\$ 133,864	\$ 150,835
Operating	\$ -	\$ -	\$ 3,500	\$ 2,500
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ 137,364	\$ 153,335
Positions	2	2	9	9

BUDGET SUMMARY – FRONTLINE

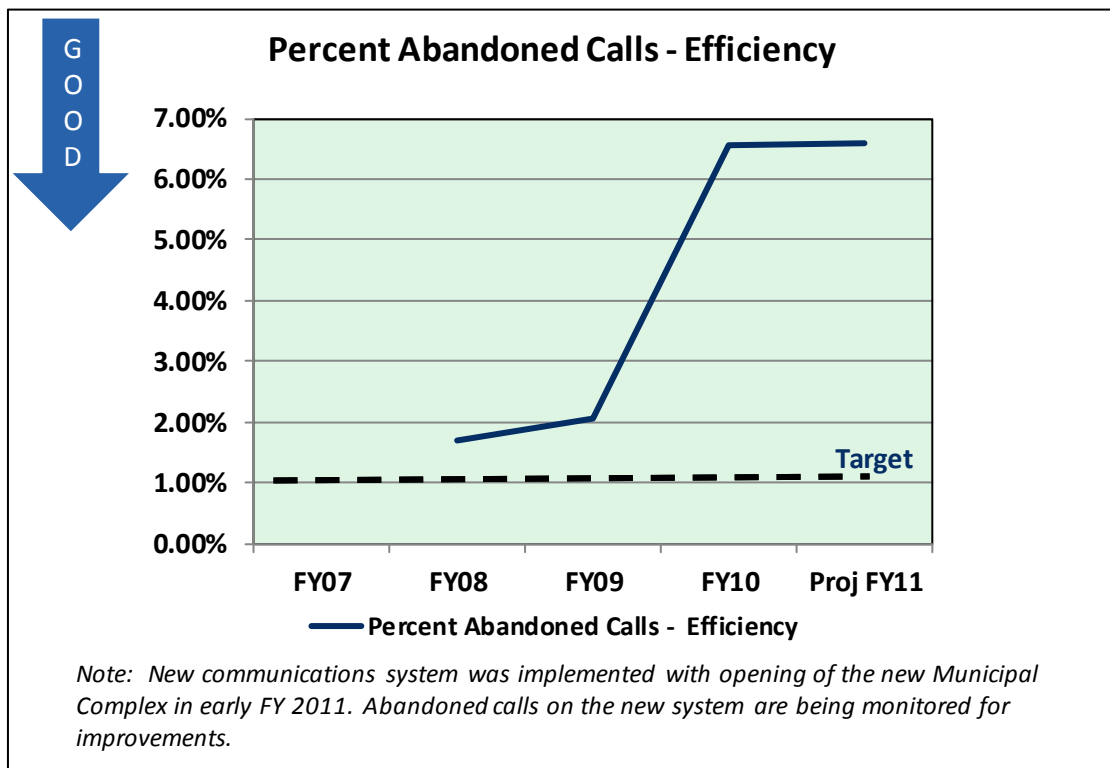
Water/Wastewater Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 381,922	\$ 326,762	\$ 333,878	\$ 298,227
Operating	\$ 304,532	\$ 310,829	\$ 305,300	\$ 327,900
Capital	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 686,454	\$ 637,591	\$ 639,178	\$ 626,127
Positions	5	3	-	-

CUSTOMER SERVICE

FY 2012 POSITIONS

CUSTOMER SERVICE REPRESENTATIVE	5.00
CUSTOMER SERVICE MANAGER	1.00
OFFICE ASSISTANT/RECEPTIONIST	2.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00
<i>CUSTOMER SERVICE TOTAL</i>	<i>9.00</i>

FY 2011 PERFORMANCE RESULTS:



CONSTRUCTION & ENGINEERING SERVICES

FUNCTION

To plan, budget and construct all capital projects in Wellington's Capital Improvement Program

WELLINGTON GOALS

- Protecting our Investment
- Respecting the Environment
- Economic Development
- Responsive Government

CORE OBJECTIVES

- Complete construction and occupancy of the new Municipal Complex
- Complete renovations to the Community Center
- Complete construction of the Forest Hill Boulevard improvements
- Complete construction of the South Shore Phase II improvements
- Complete construction of the new Boys & Girls Club
- Complete construction of the Patriot Memorial in Town Center
- Complete renovations of the Village Park gym

PERFORMANCE MEASURES & STANDARDS

- Capital project percent completion and expenditures

FY 2012 ACTION PLANS

- Action Plan is to complete all projects identified in the adopted Capital Improvements Plan

FY 2012 BUDGET CHANGES & ISSUES

- Transfer out one position to assist with Public Works capital maintenance programs
- Increase in outside engineering services

CONSTRUCTION & ENGINEERING SERVICES

BUDGET SUMMARY

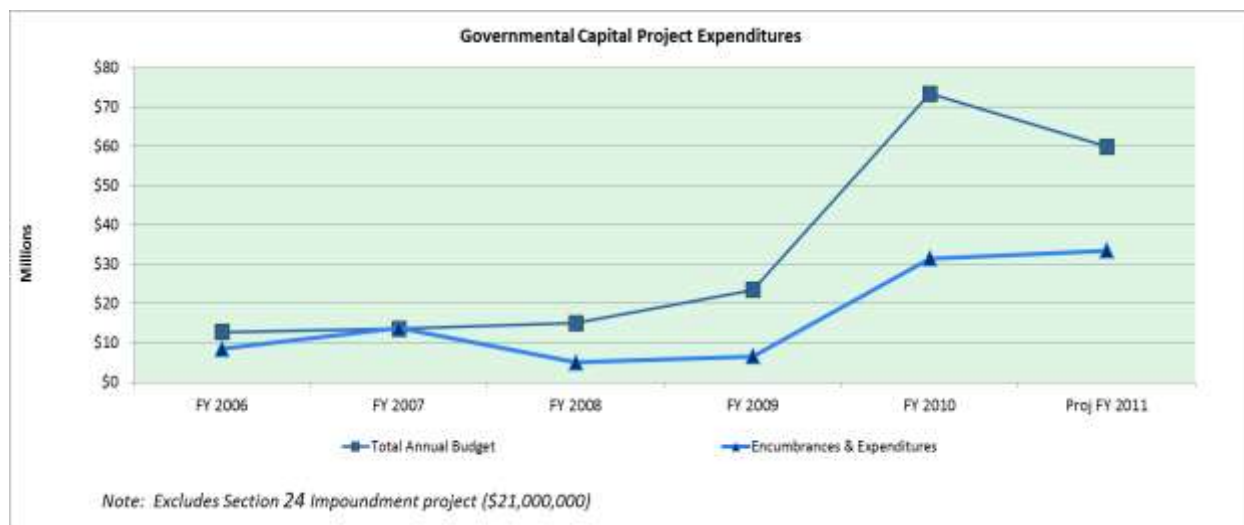
General Fund	Actual		Original Budget 2011	Budget 2012
	2009	2010		
Personnel	\$ 715,578	\$ 668,377	\$ 158,595	\$ 432,764
Operating	\$ -	\$ 4,099	\$ 21,000	\$ 71,000
Capital	\$ 5,377	-	-	-
TOTAL	\$ 720,955	\$ 672,476	\$ 179,595	\$ 503,764
Positions	7	6	5	5

Note: Two positions fully or partially funded in other departments/divisions based on function

FY 2012 POSITIONS

STAFF ENGINEER	1.00
CAPITAL PLANNING DIRECTOR	1.00
CONSTRUCTION PROJECTS MANAGER	1.00
CITY ENGINEER	1.00
ENGINEERING SERVICES COORDINATOR	1.00
CONSTRUCTION & ENGINEERING SERVICES TOTAL	5.00

FY 2011 PERFORMANCE RESULTS:



UTILITIES

FUNCTION

To provide potable water treatment and distribution, wastewater collection, conveyance and treatment

WELLINGTON GOALS

- Protecting our Investment
- Respecting the Environment
- Economic Development
- Responsive Government

CORE OBJECTIVES

- Efficiently treat water & wastewater to at least regulatory requirements
- Minimize water service interruptions & complaints
- Minimize wastewater service interruptions, complaints and spills
- Maximize net revenue

PERFORMANCE MEASURES & STANDARDS

- Water Treatment
 - FDEP Water Quality Standards - Annual Customer Confidence Report
 - Number of Water Quality Complaints
 - Energy Use (kWh/1,000 gallons)
- Water Distribution
 - Water Loss Percent
 - Number of Service Interruptions & Complaints
- Customer/Meter Service
 - Revenue Collected (\$/customer)
 - Customer Complaint Response Time
- Wastewater Treatment
 - FDEP Water Quality Standards
 - Energy Use (kWh/1,000 gallons)
- Laboratory
 - Percent Analysis Accuracy & Precision
- Administration
 - Number of WIFI failures
 - Percent Grease Trap & Back Flow Device Deficiencies

FY 2011 TO DATE ACCOMPLISHMENTS

- Field Services Building

UTILITIES

- C-8 Force Main Replacement
- Water Treatment Replacement & Renewal
- Wastewater Treatment Plant Improvement Project
- Lift Station Replacement & Renewal
- Fire Hydrant Replacement & Renewal
- Booster Station Replacement & Renewal
- Wastewater Treatment Plant Replacement & Renewal
- Distribution System & Force Main Hydraulic Model Update

FY 2012 ACTION PLANS

- Water Treatment Replacement & Renewal
- Wastewater Treatment Plant Improvement Project
- Lift Station Replacement & Renewal
- Fire Hydrant Replacement & Renewal
- Booster Station Replacement & Renewal
- Wastewater Treatment Plant Replacement & Renewal

FY 2012 BUDGET CHANGES & ISSUES

- Request added Operator Apprentice Position Wastewater Treatment Facility
- Additional Funds needed for Operation of WWTF - New facilities: Sludge Dryer; Odor Control, Digester, Reuse

BUDGET SUMMARY – DEPARTMENTAL TOTAL

Water/Wastewater Fund					
	Actual		Original	Budget	
	2009	2010	2011	2012	
Personnel	\$ 3,516,502	\$ 3,504,159	\$ 3,665,838	\$ 3,641,366	
Operating	\$ 4,036,841	\$ 2,932,281	\$ 4,209,230	\$ 4,385,470	
Capital	\$ 272,090	\$ 424,916	\$ 521,172	\$ 696,662	
TOTAL	\$ 7,825,434	\$ 6,861,356	\$ 8,396,240	\$ 8,723,498	
Positions	43	44	43	44	

UTILITIES

BUDGET SUMMARY - DIVISIONS

Utilities Administration		Actual		Original	Budget
		2009	2010	Budget	Budget
				2011	2012
Personnel	\$	559,058	\$ 653,577	\$ 636,239	\$ 629,256
Operating	\$	127,128	\$ 100,402	\$ 65,700	\$ 105,500
Capital	\$	-	\$ 2,081	\$ 33,500	\$ -
TOTAL	\$	686,186	\$ 756,060	\$ 735,439	\$ 734,756
Positions		4	5	4	4
Water Treatment Facility					
Personnel	\$	909,163	\$ 768,619	\$ 761,411	\$ 701,437
Operating	\$	1,903,431	\$ 1,578,629	\$ 2,062,700	\$ 2,038,170
Capital	\$	87,106	\$ 29,034	\$ 15,270	\$ 188,240
TOTAL	\$	2,899,700	\$ 2,376,282	\$ 2,839,381	\$ 2,927,847
Positions		10	9	9	9
Meter Services					
Personnel	\$	289,221	\$ 139,583	\$ 230,629	\$ 144,548
Operating	\$	318,695	\$ 139,583	\$ 170,950	\$ 178,950
Capital	\$	87,509	\$ 48,990	\$ -	\$ 33,907
TOTAL	\$	695,425	\$ 328,156	\$ 401,579	\$ 357,405
Positions		6	3	3	2
Water Distribution					
Personnel	\$	480,386	\$ 478,015	\$ 538,276	\$ 589,797
Operating	\$	141,275	\$ 111,502	\$ 217,800	\$ 234,200
Capital	\$	13,189	\$ 16,580	\$ 13,267	\$ 121,398
TOTAL	\$	634,850	\$ 606,097	\$ 769,343	\$ 945,395
Positions		6	8	8	9
Utility System Maintenance					
Personnel	\$	426,378	\$ 473,447	\$ 403,175	\$ 487,423
Operating	\$	39,522	\$ 33,150	\$ 38,495	\$ 40,350
Capital	\$	21,279	\$ 1,617	\$ 362,412	\$ 50,462
TOTAL	\$	487,179	\$ 508,214	\$ 804,082	\$ 578,235
Positions		6	6	6	6

UTILITIES

BUDGET SUMMARY – DIVISIONS

Wastewater Treatment Facility					
	Actual		Original	Budget	
	2009	2010	2011	2012	
Personnel	\$ 412,995	\$ 512,019	\$ 538,795	\$ 594,711	
Operating	\$ 925,636	\$ 698,792	\$ 1,189,030	\$ 1,305,900	
SUBTOTAL	\$ 1,338,631	\$ 1,210,811	\$ 1,727,825	\$ 1,900,611	
Capital	\$ 3,074	\$ 8,332	\$ 50,759	\$ 174,305	
TOTAL	\$ 1,341,705	\$ 1,219,143	\$ 1,778,584	\$ 2,074,916	
Positions	5	6	6	7	
Wastewater Collection					
Personnel	\$ 350,962	\$ 392,193	\$ 468,081	\$ 404,562	
Operating	\$ 566,134	\$ 253,035	\$ 447,000	\$ 464,200	
Capital	\$ 59,933	\$ 312,827	\$ 34,434	\$ 128,350	
TOTAL	\$ 977,029	\$ 958,055	\$ 949,515	\$ 997,112	
Positions	5	6	6	6	
Laboratory					
Personnel	\$ 88,339	\$ 86,705	\$ 89,232	\$ 89,632	
Operating	\$ 15,021	\$ 17,188	\$ 17,555	\$ 18,200	
Capital	\$ -	\$ 5,455	\$ 11,530	\$ -	
TOTAL	\$ 103,360	\$ 109,348	\$ 118,317	\$ 107,832	
Positions	1	1	1	1	

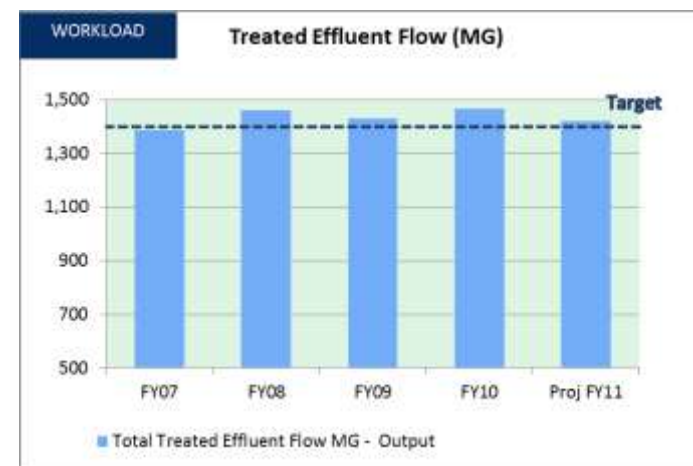
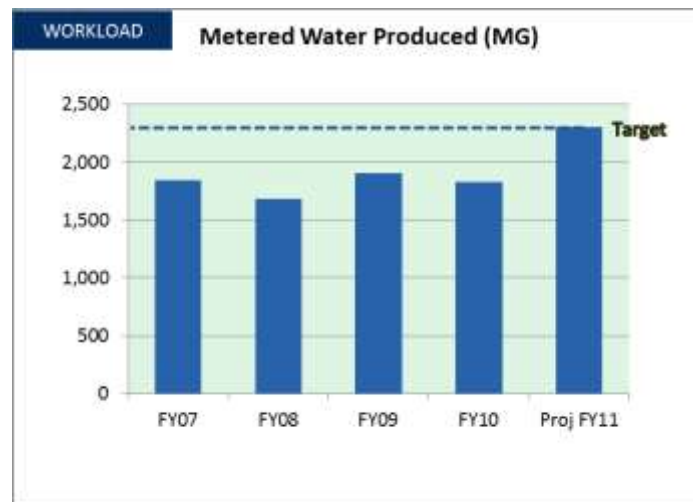
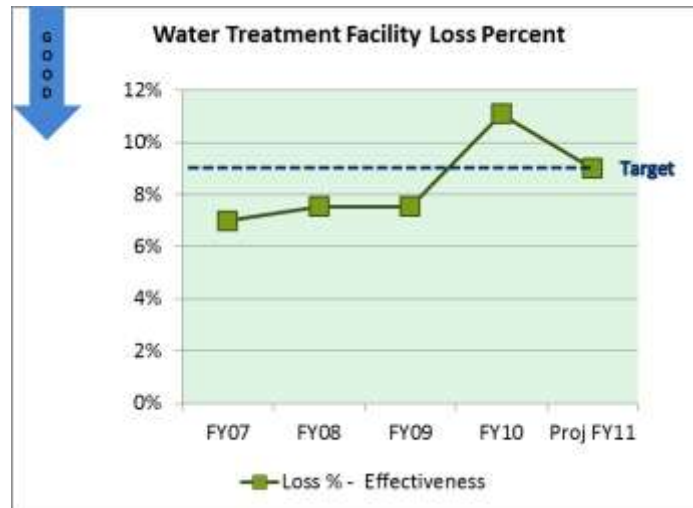
UTILITIES

FY 2012 POSITIONS

SENIOR FIELD SERVICES REPRESENTATIVE	1.00
FIELD SERVICES REPRESENTATIVE	1.00
METER SERVICES TOTAL	2.00
LABORATORY TECHNICIAN	1.00
LABORATORY TOTAL	1.00
SYSTEMS ANALYST	1.00
UTILITIES DIRECTOR	1.00
CONSTRUCTION COORDINATOR	1.00
SENIOR ADMINISTRATIVE ASSISTANT	1.00
UTILITY ADMIN TOTAL	4.00
UTILITIES SYSTEMS MECHANIC I	2.00
LEAD UTILITIES SYSTEMS MECHANIC	1.00
UTILITIES SUPERVISOR	1.00
INDUSTRIAL ELECTRICIAN	1.00
UTILITIES SYSTEMS MECHANIC II	1.00
UTILITY SYSTEMS MAINTENCE TOTAL	6.00
WATER OPERATOR III	3.00
WATER OPERATOR II	3.00
WATER OPERATOR I	2.00
UTILITIES SUPERVISOR	1.00
WATER TREATMENT FACILITY TOTAL	9.00
FIELD TECHNICIAN I	5.00
FIELD TECHNICIAN II	1.00
UTILITIES SUPERVISOR	1.00
TRADES CREW CHIEF	1.00
FIELD TECHNICIAN III	1.00
WATER DISTRIBUTION TOTAL	9.00
WASTEWATER OPERATOR I	2.00
WASTEWATER OPERATOR III	2.00
UTILITIES SUPERVISOR	1.00
WASTEWATER OPERATOR APPRENTICE	1.00
WASTEWATER OPERATOR II	1.00
WASTEWATER TREATMENT FACILITY TOTAL	7.00
FIELD TECHNICIAN I	3.00
FIELD TECHNICIAN III	2.00
FIELD TECHNICIAN II	1.00
WASTEWATER COLLECTION TOTAL	6.00

UTILITIES

FY 2011 PERFORMANCE RESULTS:



UTILITIES

Stage 1 Disinfectants and Disinfection By-Products

For bromate, chloramines, or chlorine, the level detected is the highest running annual average (RAA), computed quarterly, of monthly averages of all samples collected. For haloacetic acids or TTHM, the level detected is the highest RAA, computed quarterly, of quarterly averages of all samples collected if the system is monitoring quarterly or is the average of all samples taken during the year if the system monitors less frequently than quarterly. Range of Results is the range of individual sample results (lowest to highest) for all monitoring locations, including Initial Distribution System Evaluation (IDSE) results as well as Stage 1 compliance results.

Contaminant and Unit of Measurement	Dates of sampling (mo./yr.)	MCL Violation Y/N	Level Detected	Range of Results	MCLG or MRDLG	MCL or MRDL	Likely Source of Contamination
Chloramines (ppm)	1/09-12/09	N	3.07	0.04 - 6.9	MRDLG = 4	MRDL = 4	Water additive used to control microbes
Haloacetic Acids (five) (HAA5) (ppb)	1/09-12/09	N	21	16 - 30	NA	MCL = 60	By-product of drinking water disinfection
TTHM [Total trihalomethanes] (ppb)	1/09-12/09	N	51	34 - 74	NA	MCL = 80	By-product of drinking water disinfection

Lead and Copper (Tap Water)

Contaminant and Unit of Measurement	Dates of sampling (mo./yr.)	AL Exceeded Y/N	90th Percentile Result	No. of sampling sites exceeding the AL	MCLG	AL (Action Level)	Likely Source of Contamination
Copper (tap water) (ppm)	6/12 & 9/11, 2009	N	0.056 ppm	0	1.3	1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (tap water) (ppb)	6/12 & 9/11, 2009	N	4.9 ppb	3	0	15	Corrosion of household plumbing systems, erosion of natural deposits

Inorganic Contaminants

Contaminant and Unit of Measurement	Date of Sampling (mo./yr.)	MCL Violation Y/N	Level Detected	Range of Results	MCLG	MCL	Likely Source of Contamination
Fluoride (ppm)	1/09 - 12/09	N	1.17	0.56 - 1.17	4	4	Erosion of natural deposits; discharge from fertilizer and aluminum factories. Water additive which promotes strong teeth when at optimum levels between 0.7 and 1.3 ppm
Arsenic (ppb)	6/10/2008	N	1.6 ppb	N/A	N/A	10	Erosion of natural deposits; runoff from orchards; runoff from glass and electronics production wastes
Cyanide (ppb)	6/10/2008	N	2 ppb	N/A	200	200	Discharge from steel/metal factories; discharge from plastic and fertilizer factories
Sodium (ppm)	1/2008	N	44	N/A	N/A	160	Salt Water Intrusion, leaching from soil

In 2009, the Department of Environmental Protection performed a Source Water Assessment on our system. The assessment was conducted to provide information about any potential sources of contamination in the vicinity of our wells. There are 14 potential sources of contamination identified for this system with a range of low to moderate. The assessment results are available on the FEDP Source Water Assessment and Protection Program website at www.dep.state.fl.us/swapp or they can be obtained by calling Sean McFarland at 561-753-2465.





Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN

Municipal government provides needed and desired services to the public and in order to provide these services, the City must furnish and maintain capital facilities and equipment, such as roadways and parks. The five year Capital Improvement Plan (CIP) is a schedule for the expenditure of funds to acquire or construct these needed improvements over the next five year period and continues Wellington's long-term commitment to roads, drainage systems, parks and other public infrastructure.

The Fiscal Year 2012-2016 CIP recommends a total investment of \$46.4 million in capital facilities and equipment during the next five-year period and represents a comprehensive and direct result of the physical development policies of the City. The program has great significance in that it touches the life of each resident and visitor through the provision of health, safety, transportation, recreation and other services and infrastructure upon which all inhabitants depend. Capital assets impose incremental costs of use and ownership in the future, and their limited useful lives may require significant expenditures of public tax receipts.



Wellington's CIP serves to:

- Economically build and maintain a capital infrastructure
- Complete projects on schedule and within budget
- Provide for an annual update to the CIP schedule
- Allow for additions of projects and adjustments due to changing priorities
- Link projects with the vision, mission and goals, and the priorities of Council and citizens
- Coordinate department resources and equipment
- Communicate the justification, description and costs of projects to stakeholders
- An important implementation device for growth management
- Identify funding sources, capital and ongoing expenditures for all projects
- Allow sufficient time to identify project financing and implementation measures

Only projects that meet the definition of a capital improvement are included. Capital improvements are defined as physical assets, constructed or purchased, generally having a minimum cost of \$25,000 and an expected useful life in excess of one year. Fixed assets and tangible personal property (TPP) replacements with a cost over \$1,000 each are included in the annual capital budget. Planning of the CIP is intended to minimize annual capital changes through the multi-year nature of the process. Each year, the capital plan is not reconstructed; it is reviewed and updated to reflect changes in the physical, economic or political environment.

FY 2012 FIVE-YEAR CAPITAL PLAN

The Wellington CIP grew from a budget of \$11.8 million in 2000 to \$34.4 million in 2007, as the City invested in major road, park and utility expansion projects. As tax reform and economic contraction combined with slowed population growth, recent and future years' capital plans have been adjusted to reflect these changes. For FY 2012, the capital project budget is \$10.3 million, an increase of \$435,000 from the prior year.

Capital improvements are budgeted by funding source due to restrictions on the use of some sources. Please see the Funding Sources section of this document for more information. Projects are further identified by the type and described in the Project Types section. The FY 2012 through FY 2016 capital project budget is allocated by year and funding source as follows:

Projects Completed in FY 2011

Forest Hill Boulevard Improvements
Municipal Complex Construction
Scott's Place Park Expansion
Sports Field Renovations
South Shore Boulevard Improvements
Wellington Preserve Amenities

PROJECT TYPES

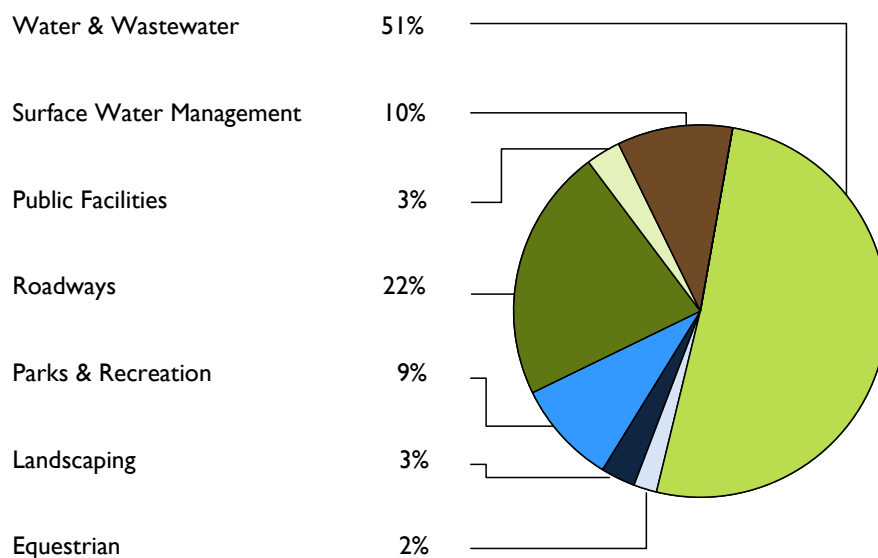
	Fiscal Year					5-Year Total
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
General Fund Revenues	\$1,540,000	\$1,354,000	\$1,378,000	\$1,402,000	\$1,425,000	\$7,099,000
Gas Tax Capital	1,597,000	893,000	1,194,000	1,200,000	1,222,000	\$6,106,000
Park Impact Fees	-	400,000	400,000	-	-	\$800,000
Road Impact Fees	125,000	145,000	1,650,000	-	-	1,920,000
Acme Assessments	1,350,000	2,125,000	2,130,000	1,885,000	1,890,000	\$9,380,000
Water & Wastewater	5,653,560	3,574,376	4,180,778	3,920,907	3,768,287	\$21,097,908
TOTALS	\$10,265,560	\$8,491,376	\$10,932,778	\$8,407,907	\$8,305,287	\$46,402,908

Projects are evaluated and presented by funding source and type. Each type may have a maintenance/renewal & replacement or construction/improvement subtype. Governmental and Enterprise project types are described below:

- **Governmental:**
 - **Economic Development** – capital projects that support Wellington's Economic Development Initiative
 - **Equestrian** – improvements or maintenance projects which support Wellington's Equestrian lifestyle
 - **Landscaping** – plantings, lighting and other improvements to roadways and paths
 - **Parks & Recreation** – maintenance or improvements to City recreation facilities
 - **Public Facilities** – maintenance or improvements to municipal buildings and infrastructure
 - **Roadways** – maintenance or improvements to public roadways, including repaving and shellrock overlay

- **Safe Neighborhoods** – projects which support the City’s Safe Neighborhoods Initiative, including roadway closures and additional neighborhood lighting
- **Surface Water Management** – maintenance or improvements to the Acme Improvement District drainage and flood control system
- **Enterprise:**
 - **Water or Wastewater System Capacity** – expansion or improvements to the municipal water and wastewater systems
 - **Water or Wastewater System Renewal & Replacement** – maintenance and upkeep of the municipal water and wastewater systems

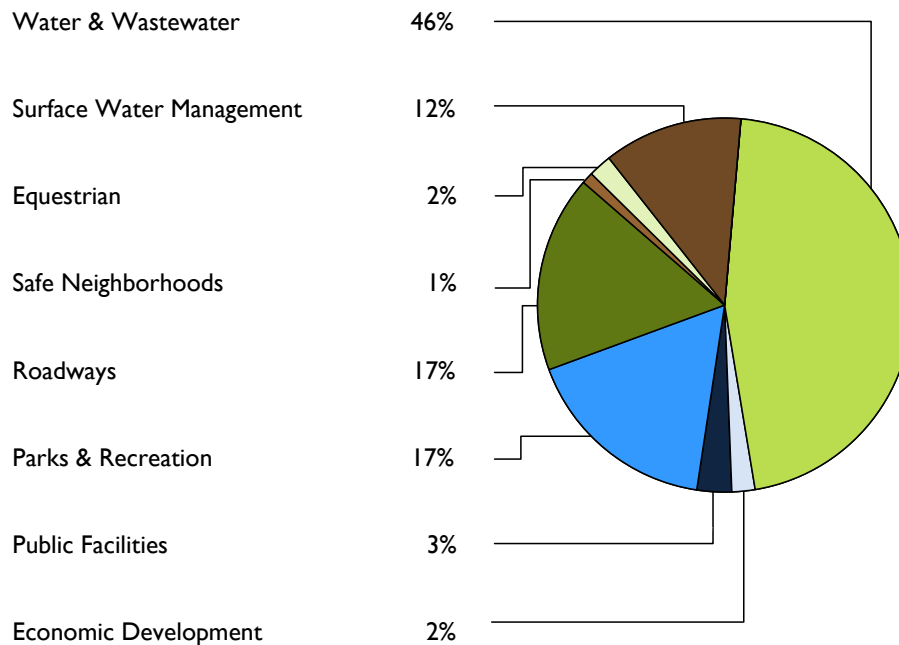
PAST FIVE YEARS: CAPITAL PROJECTS BY TYPE 2007-2011



The majority of budgeted projects are Water & Wastewater (51%) and Roadways (22%) types. These projects include water and wastewater system transmission lines, water & wastewater treatment plant expansions, and roadway expansion and repaving. This chart excludes new or replacement fixed asset totals.



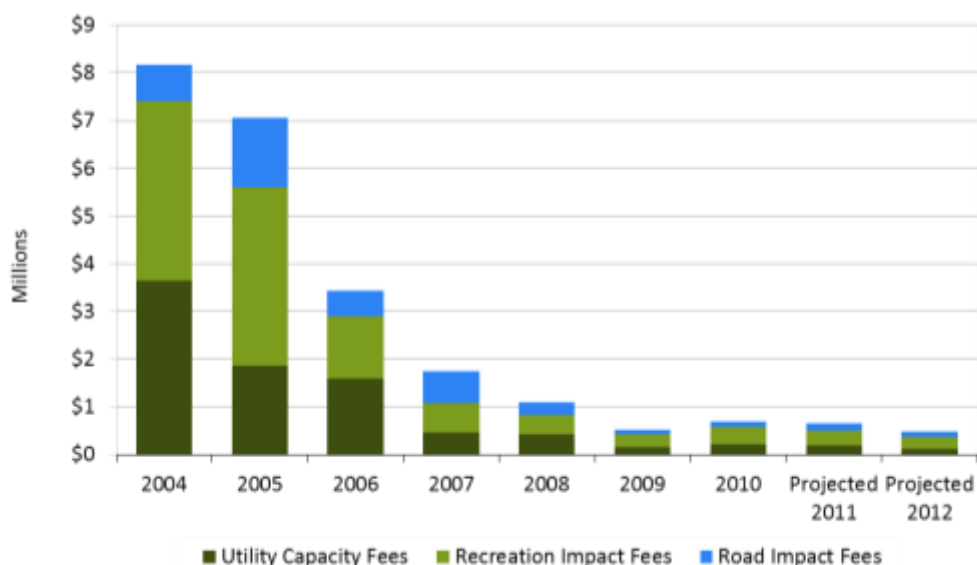
NEXT FIVE YEARS: CAPITAL PROJECTS BY TYPE 2012-2016



Over the next five years, the majority of anticipated capital is for Water and Wastewater (46%), Parks and Recreation (17%), and Roadway (17%) projects. Renewal & Replacement projects account for most of the Water & Wastewater projects budgeted. Major Parks & Recreation projects in the next five years are primarily maintenance and renovation of city and neighborhood parks. Roadway projects include asphalt overlay, 50th Street and 120th Street paving & improvements.

A significant budget initiative for 2012 and the future is Protecting our Investment. The current capital plan focuses funding on comprehensive maintenance programs for facilities, roadways and hardscape. Over 85% of the dollars budgeted for capital in the next five years is identified for maintenance or renovation projects.

GROWTH-RELATED CAPITAL FUNDING SOURCES 2004-2012



The preceding chart illustrates the significant reduction since 2004 of revenue sources that fund capital expansion projects. This is a major indicator supporting the city initiative to protect existing facilities through continued investment in maintenance.

FUNDING SOURCES

Projects proposed in the CIP for future years are evaluated by funding source in order to determine the corresponding available funds expected. Projects may have to be reconsidered, revised, or alternative funding sources identified with sufficient time to meet the capital infrastructure needs of the community.

Every capital project must have an appropriate and sufficient source of funding identified prior to inclusion in the recommended CIP. Since many funding sources are to be used for specific purposes (i.e., impact fees), a complete and accurate project description will be relied upon to assist in identifying the appropriate funding source.

Grant sources provided by federal, state or local agencies are considered for all qualifying projects and recorded in the grant tracking system maintained by OFMB. Use of grant funds is restricted to the original purpose specified in the grant documents.

GENERAL GOVERNMENTAL REVENUES

The following describes the primary capital funding sources for General Governmental Projects including:

Ad Valorem Property Taxes: Taxes levied on property based on the certified millage rate of the municipality and the value of the property. These taxes are levied to provide general benefit of the residents and property with no requirement to provide a specific benefit.

Public Service Taxes: Utility taxes are imposed on all electric, telecommunications and metered or bottled gas utility customers based on their consumption of these services within the city corporate limits. Florida Statute authorizes municipalities to levy this tax based on a percentage of gross receipts from the sale of electricity, telecommunications service and metered or bottled gas.

Communications Services Tax: This is a two-tiered tax composed of a state and local option tax on communications services.

Franchise Fees: Franchise fees are charged on electric and cable utility service providers for the privilege of operating within the city corporate limits. The charge is levied based on a percentage of the provider's gross receipts pursuant to Florida Statutes.

State Shared Revenue: These revenues are distributed at the state level and include Half-Cent Sales Tax, Cigarette Tax, Beverage Tax and general State Revenue Sharing.

Gas Tax: The Local Option Gas Tax is authorized by Florida Statutes and levied by Palm Beach County to be distributed between all municipalities and the county. These monies can only be used for transportation expenses as defined by the State of Florida. Wellington's pro rata share is 70% based on lane miles located within the city for which the city is responsible for maintenance and 30% upon the population.

Acme Assessments: The Acme Improvement District assesses non ad valorem special assessments for surface water management and neighborhood parks as a dependent district of the Village of Wellington. These assessments are based on the benefit to the land of capital facilities (as determined in the Plan of Reclamation for each Unit of Development) and associated operating expenses.

CAPITAL SOURCES:

Impact Fees: Impact fees assign growth-related capital costs to those new customers responsible for such costs. Wellington has recognized this capital funding strategy as an appropriate method for funding the increased capital requirements resulting from growth and has been adopted for recreation, transportation, water and wastewater services.

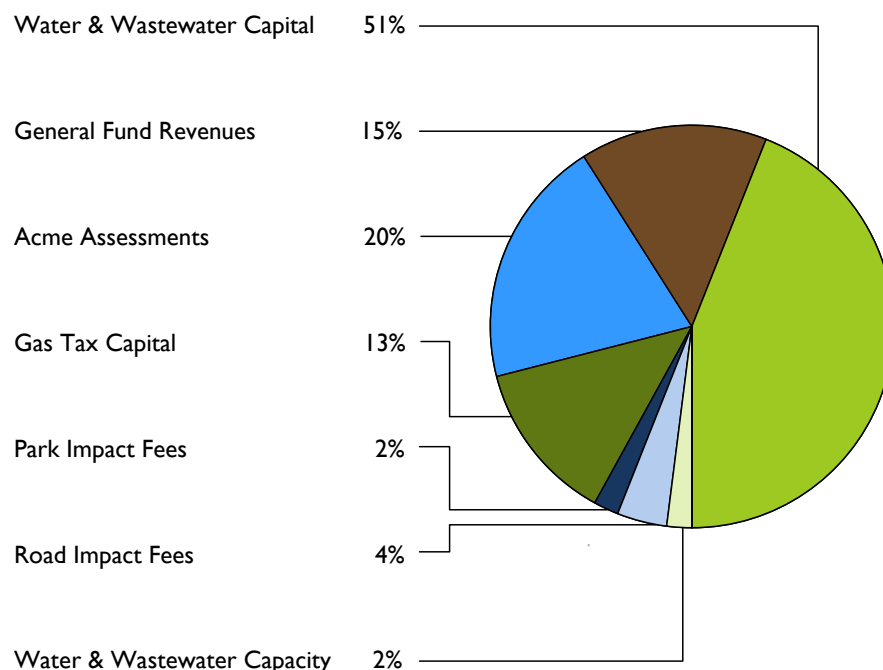
Future Borrowing: While Wellington has made it a practice to fund most capital outlay from current operating budgets rather than through long-term financing, debt financing may prove to be the most cost-effective means of future funding for infrastructure improvements. It is City policy to confine long-term borrowing to capital improvements too large to be financed from current revenues and to be paid back within a period not exceeding the useful life of the capital project.

ENTERPRISE SOURCES:

Water & Sewer Capital Accounts: Essentially an operating reserve, the capital accounts are funded for renewal, replacement and betterment of utility system assets.

Water & Sewer Capacity Accounts: Funded from capacity fees, the capacity accounts provide funding for projects associated with utility system expansion.

CAPITAL PROJECTS BY FUNDING SOURCE 2012-2016



All current and scheduled projects in Wellington's five year capital plan are critically assessed and future funding sources analyzed in light of the uncertain economic outlook. All capital project timing and budgets are approved by the Council as presented in the recommended CIP.

Project financing remains in place throughout the life of the project. It spans the fiscal year end through the carry forward of open purchase orders and remaining budget balance of the projects to the subsequent fiscal year. Estimated carry forwards are considered in conjunction with other funding sources and are submitted with the proposed budget and CIP. Reallocation of carry forward funds may also be presented and adopted. Any change to an approved capital project budget during the fiscal year requires submission of a Capital Project Amendment for Council approval.



OPERATING BUDGET IMPACT

There are many features that distinguish the operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all services, but does not result in major physical assets. From year to year, changes in the operating budget are expected to be fairly stable and represent incremental changes in the cost of doing business, in the growth of the community and in the types and levels of services provided. Capital expenditures or the capital budget on the other hand include one-time costs for projects and may fluctuate widely from year to year.

The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget. The operating budget impact estimates for capital projects are important for future planning and are included in budget projections used in the annual budget process. These costs or savings adjust the annual operating budget in the year the construction of the asset is complete and the asset is operational. With some assets, like park expansions, these costs are phased in as the individual facilities or segments of the project come on-line.

Some capital improvements will actually decrease maintenance costs, such as replacement of vehicles and water lines or reconstruction of roads. Long-term operational and maintenance costs resulting from the CIP are estimated concurrently with identification of the capital improvement projects where adequate information is available and a reasonably accurate determination is possible.

PROJECTED OPERATING BUDGET IMPACT FY 2012 – 2016

Project	Fund of Impact	Budget Year	Personnel Expense	Operating Expense	Operating Impact	Explanation
Projection						
50th Street Improvements	Gas Tax Maint	2013		\$500	\$500	Added landscape maintenance
120th Street Improvements	Gas Tax Maint	2015		2,000	\$2,000	Added landscape maintenance
CDBG	General Fund	2013	50,000	2,500	\$52,500	.5 FTE grant administration and travel
Forest Hill Boulevard Landscape	General Fund	2013		6,000	\$6,000	Added landscape maintenance for expanded sod areas
Greenview Shores Landscape	General Fund	2013		11,000	\$11,000	Lighting electric, irrigation system water & repairs, landscape maintenance
Safe Neighborhoods	General Fund	2013		5,000	\$5,000	Landscape, park and road closure maintenance
Section 25 Wells	Water/WW	2013		2,500	\$2,500	Added electric costs
South Shore Phase II Paving	Gas Tax Maint	2013		2,000	\$2,000	Median and right-of-way maintenance
Streetscape	Gas Tax Maint	2014		5,000	\$5,000	Maintenance and replacement of signage and hardscape elements
WCC Improvements	General Fund	2014	(11,042)	(11,000)	\$(22,042)	Reduced maintenance supplies, electric and water use; less (.25 FTE) personnel hours required for maintenance
Water Treatment Plant R & R	Water/WW	2013		(1,000)	\$(1,000)	Energy savings
FY 2012 - 2016 Projected Annual Impact			\$38,958	\$24,500	\$ 63,458	

The capital planning process includes detailed calculations of the recurring labor, services and materials costs associated with the project once completed. Also considered are the revenue opportunities and/or cost reductions provided by the project. These operating impact amounts affected the overall project scoring and prioritization in the future CIP.

The result of these efforts to assess the annual operating impact, coupled with economic conditions, is a capital plan consisting of projects with little or no future increase to the operating budget. Many projects described in the following pages show no dollar operating impact for this reason. Additionally, most projects in the Wellington five-year plan are maintenance projects, which are not estimated to have an impact on the operating budget and are intended to decrease future maintenance costs.

Several projects scheduled for completion in FY 2011 have impacted the FY 2012 operating budget. These major projects include:

1. **Forest Hill Boulevard Improvements** – Reduced utility and maintenance costs for improved irrigation system
2. **Wastewater Treatment Facility Expansion** – Added one Wastewater Operator position and electric for peltization process
3. **Southshore Boulevard Phase II** – Added landscape maintenance and electric costs for lighting
4. **Municipal Complex** – Over \$700,000 in savings from consolidation of services and process improvement. Includes personnel reductions, reduced equipment contracts, technology services and insurance

CIP PROCESS

Wellington has been proactive in adopting policies and implementing new procedures to sustain the many elements of local government operations. The CIP is a significant aspect of municipal budgeting and planning involving more stakeholders than any other element.

The Wellington CIP process allows for facilitated communication amongst all involved from development to implementation and reporting. For the FY 2012 budget, management and staff continued a capital planning process including project description forms, CIP Committee review and recommendation, and an inclusive flow of responsibility for information and reporting on capital projects.

The CIP Committee consists of representatives of all involved departments and performs project review, gains information and prioritizes projects through the use of five questions (see Project Scoring & Prioritization).

After projects are scored, management and senior staff review, amend and approve projects for the recommended capital plan. This recommended capital plan is reviewed with Council through workshops and ultimately adopted by Council as part of the budget process.

CIP BUDGETING

Each year, the CIP is updated from the department budget requests which include cost estimates, statements of impact on the annual operating budget, the implementation schedule and information concerning the financial resources available. Existing project cost estimates are used where available, and adjustments are made to these costs based on discussions with the appropriate consultants and project managers. Major future projects are indexed to inflation as deemed necessary. All project costs and time schedules are updated as projects approach their scheduled date or as other conditions dictate.

The project budget request form includes the amount of funding required for the project by year and type of expense. Space is provided for each project up to ten years to meet the requirements of the ten year capital planning program. Requesting only the amount needed for specific phases of a project in the year it is expected to be expended will reduce carry forward and expense tracking processes while allowing for specific cost increases over time.

Project budgets adopted by Council are approved by project description and the approved budget may only be altered by Council approval. The project retains its approved budget until it is complete through the use of carry forwards at fiscal year-end. A capital projects fund is used to account for governmental projects funded from general revenues, parks and recreation revenues and Acme assessments. The total



of capital expenditures budgeted for these funds is transferred out of the originating funds to the capital projects fund. The governmental capital projects funds are:

Gas Tax Capital Fund – accounts for capital projects related to roadway maintenance and landscape; to segregate road capital revenue and expenditures from maintenance & operations reflected in the Gas Tax Operations Fund and expansion projects in the Road Impact fund.

Park and Road Impact Funds – the fund accounts for expenditures of recreation and transportation impact fees for specific capital projects related to growth.

Capital Fund - used to segregate all financial activity applicable to governmental capital expenditures from governmental operating expense. These expenditures are funded by the General Fund and Acme Improvement District Fund through operating transfers.

Enterprise Funds - Water and Wastewater projects and Solid Waste are budgeted in enterprise funds.

CIP COMMITTEE

The completed forms are reviewed by OFMB and compiled for the CIP Committee consisting of staff representatives of all involved departments. To prioritize and score projects, the committee meets with the capital project managers to obtain any additional information on projects so they may reach a consensus on each criterion. The CIP Committee's review and project scoring recommendations are forwarded to senior staff for their review and input.



PROJECT SCORING & PRIORITIZATION

The scoring system to prioritize capital projects has been simplified compared to years past. Each project is reviewed in relation to five distinct categories as identified below:

- Preservation of long-term assets
- Reduction of operating costs
- Protection of public infrastructure and/or utilities
- Preservation of property values and creation of jobs
- Regulatory and contractual obligations

If a capital project meets or addresses at least three of these categories then the project is deemed eligible for funding prioritization in the 2012 budget process. If a project is scored a "1" or "2" then the recommendation was made not to initiate the project during the following fiscal year, though the project may ultimately be approved and funded. The first year of the five year CIP is formally adopted by the Council as the Capital Budget for the new budget year with the following four years reflecting projected, but unfunded, requirements. The Council also uses the CIP to analyze the City's fiscal

capability to finance and construct future capital improvements. A new year is added to the five year plan at the end of each year.

CIP PROJECT FORMS

The 2012 CIP is presented on project description and funding forms and serves as a central reference for project information. The completed forms provide a means to compile the recommended annual CIP update to the five year plan and serve as a tool for ongoing project information and reporting. The forms are completed for new and existing projects, including changes to scope, timing and funding for projects currently scheduled in the CIP. Project forms for the projects in the FY 2012 through FY 2016 CIP are provided in this document.

Capital Improvement Plan: Fiscal Year 2011/2012



Project Name	Project #:	201200	Status of project; design, planning, construction
Account #	Project Status:	DESIGN	
Project Location	Project Start :	FY 2011	Fiscal year in which the project began
Project Type	Project Rank (5-highest; 1-lowest) :	5	

PROJECT DESCRIPTION
Type project description and justification here

LOCATION

Project Rank is summary of the following criteria:
 1. Preservation of long term assets;
 2. Reduction of operating costs;
 3. Protect public infrastructure/utilities
 4. Preservation of property values/creation of jobs;
 5. Regulatory & contractual

Specific location is designated by a star

PROJECT FUNDING	Source 1	Source 2	Source 3	TOTAL	Project costs by function over the next five fiscal years and 5 years thereafter. Most projects are funded from one source
Expenditures to Date	\$0	\$0	\$0	\$0	
FY 2011 Budget Balance	\$0	\$0	\$0	\$0	
FY 2012	\$0	\$0	\$0	\$0	
FY 2013	\$0	\$0	\$0	\$0	
FY 2014	\$0	\$0	\$0	\$0	
FY 2015	\$0	\$0	\$0	\$0	
Future	\$0	\$0	\$0	\$0	
TOTAL PROJECT EXPENSE	\$0	\$0	\$0	\$0	

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel	Additional FTE or hours required to maintain new construction	\$0
Utilities	Description	\$0
Other		\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$0

Operating impact on the annual budget

Wellington Capital Improvements Plan Project Ranking Analysis Fiscal Year 2011-2012		FISCAL YEAR FUNDED	1. Preservation of Long Term Assets	2. Reduction of Operating Costs	3. Protection of Public Infrastructure and/or Utilities	4. Preservation of Property Values and Creation of Jobs	5. Regulatory and Contractual Obligations	Score
Capital Improvement Projects								
50th Street Improvements	2011	●	●	●	●			4
120th Paving & Improvements	2011	●	●	●	●			4
Beautiful Wellington	2011	●		●	●			3
Boys & Girls Club Relocation	2010	●	●		●			3
Canal Stabilization & Improvements	2009	●	●	●		●		4
Community Development Block Grant	2012	●			●	●		3
Drainage Infrastructure	2009	●		●		●		3
Entrance signs	2011	●		●				2
Equestrian Master Plan & Trail Improvements	2009	●		●	●			3
Equine Waste & Environmental Program	2009	●		●				2
Facility Capital Maintenance	2011	●	●	●	●			4
Forest Hill Boulevard Improvements	2009	●	●	●	●	●		5
Greenview Shores Landscape	2011	●	●		●			3
Infrastructure Maintenance Program	2010	●	●	●	●			4
Medical Arts District	2011	●		●	●			3
Neighborhood Parks & Trails Program	2009	●		●	●			3
Parks Capital Maintenance	2009	●	●		●			3
Pedestrian Paths & Roadway Overlay	2011	●	●	●	●			4
Pump Station & SWM System Rehabilitation	2010	●	●	●		●		4
Road & Pathway Circulation Expansion	2011	●	●	●	●			4
Safe Neighborhoods	2010	●	●	●	●			4
Shellrock Program	2009	●	●		●			3
South Shore Phase III Improvements	2009	●	●	●	●			4
Streetscape Program	2010	●		●	●			3
Stribling and Forest Hill Intersection Improvements	2009	●	●		●	●		4
Swale Maintenance Program	2011	●	●	●		●		4
Tiger Shark Cove Playground Renovation	2011	●	●		●			3
Traffic Engineering	2009	●		●				2
Village Park Gym	2011	●	●	●				4
Wayfinding Signs	2009	●	●	●				3
WCC Improvements	2009	●	●		●			3
Wellington 2060	2011	●		●	●			3
Utility Capital Projects								
Field Services Facility Phase II	2011	●	●	●	●	●		5
General Facility R & R	2011	●	●	●	●	●		5
Lift Station Upgrades & Rehabilitation	2010	●	●	●	●	●		5
Reuse System R & R	2011	●	●	●	●	●		5
Section 25 Wells	2012	●	●	●	●	●		5
Sewer Collection System R & R	2011	●	●	●	●	●		5
Storage/Repump Renewal & Replacement	2009	●	●	●	●	●		5
Wastewater System Sinking Fund	2011	●	●	●	●	●		5
Wastewater Treatment Facility Expansion	2009	●	●	●	●	●		5
Wastewater Treatment Facility R & R	2009	●	●	●	●	●		5
Water Distribution & Transmission R & R	2011	●	●	●	●	●		5
Water Supply R & R	2012	●	●	●	●	●		5
Water System R & R Sinking Fund	2011	●	●	●	●	●		5
Water Treatment Facility R & R	2009	●	●	●	●	●		5

ORGANIZATION OF THE PROJECT SECTION

The ensuing pages contain schedules of the current five year CIP, including the five years thereafter to the extent known. Fiscal year 2012 and projects carried forward include specific project information, description, cost and impact on the operating budget as applicable.

2012 CIP BY FUNDING SOURCE

Tables of the complete list of scheduled capital improvement projects including Tangible Personal Property replacement and New Fixed Asset amounts scheduled for 5 – 10 years; shown by primary funding source. Includes estimated carry forward amounts.

2012 CAPITAL IMPROVEMENT & MAINTENANCE PROJECTS

Contains summaries of each governmental project budgeted in fiscal year 2012 or carried forward from the previous year including capital maintenance and minor (under \$100,000) projects. Project headings are colored blue.

2012 WATER/WASTEWATER IMPROVEMENT PROJECTS

Contains summaries of each utility project budgeted in fiscal year 2012 or carried forward from the previous year including capital maintenance and minor (under \$100,000) projects. Project headings are colored tan.



FY 2012 CIP BY FUNDING SOURCE

GENERAL FUND REVENUES

Project	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total
		2011/2012	2012/2013	2013/2014	2014/2015	2015/2016			
PUBLIC FACILITIES									
Entrance Signs	\$75,000	\$245,000					\$245,000	-	\$245,000
Facility Capital Maintenance	250,000	195,000	199,000	203,000	207,000	210,000	1,014,000	1,111,000	\$2,125,000
Infrastructure Maintenance Program	300,000						-	-	\$0
ECONOMIC DEVELOPMENT									
Comm Development Block Grant		200,000	200,000	200,000	200,000	200,000	1,000,000	-	\$1,000,000
Wellington 2060							-	1,250,000	\$1,250,000
SAFE NEIGHBORHOODS									
Safe Neighborhoods	375,000		125,000	125,000	125,000	125,000	500,000	150,000	\$650,000
PARKS & RECREATION									
Neighborhood Parks & Trails Program	500,000						-	-	\$0
Parks Capital Maintenance:	500,000	600,000	830,000	750,000	870,000	890,000	3,940,000	4,736,000	\$8,676,000
-Tiger Shark Cove									
Playground Renovation	300,000						-	-	\$0
-Community Park Renovation				100,000			100,000	-	\$100,000
Village Park Gym	740,000	300,000					300,000	-	\$300,000
CIP Total General Fund Revenue Projects	\$3,040,000	\$1,540,000	\$1,354,000	\$1,378,000	\$1,402,000	\$1,425,000	\$7,099,000	\$7,247,000	\$14,346,000
TPP Replacements - Governmental		554,278	785,057	249,568	411,940	164,852	2,165,695	2,707,119	\$4,872,814
New Fixed Assets - Governmental		-	-	-	-	-	-	-	-
CIP Grand Total General Revenues	\$3,040,000	\$2,094,278	\$2,139,057	\$1,627,568	\$1,813,940	\$1,589,852	\$9,264,695	\$9,954,119	\$19,218,814

PARK IMPACT FEES

Project	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total
		2011/2012	2012/2013	2013/2014	2014/2015	2015/2016			
PARKS & RECREATION									
Boys & Girls Club Relocation	\$700,000						-	-	-
WCC Improvements	5,470,500						-	-	-
EQUESTRIAN									
Equestrian Master Plan & Trails	800,000		400,000	400,000			\$800,000	-	\$800,000
CIP Total Park Impact Fees Capital Projects	\$6,970,500	\$ -	\$400,000	\$400,000	\$ -	\$ -	\$800,000	\$ -	\$800,000

ROAD IMPACT FEES

Project	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total
		2011/2012	2012/2013	2013/2014	2014/2015	2015/2016			
ROADWAYS									
South Shore Ph III Improvements	\$1,000,000						-	-	-
50th Street Improvements	\$1,000,000						-	-	-
120th Paving & Improvements		125,000	145,000	1,650,000	-	-	1,920,000	-	\$ 1,920,000
Road & Pathway Circulation Expansion	\$275,000						-	-	-
CIP Total Road Impact Fees Projects	\$2,275,000	\$ 125,000	\$ 145,000	\$1,650,000	\$ -	\$ -	\$1,920,000	\$ -	\$1,920,000

FY 2012 CIP BY FUNDING SOURCE

GAS TAX CAPITAL

Project	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total
		2011/2012	2012/2013	2013/2014	2014/2015	2015/2016			
ROADWAYS									
Forest Hill Boulevard									
Landscape	\$600,000						-	-	-
Medical Arts District	400,000						-	-	-
Pedestrian Paths & Roadway									
Overlay		\$530,000	\$390,000	\$685,000	\$685,000	\$700,000	\$2,990,000	\$3,590,000	\$6,580,000
Shellrock Program		150,000	153,000	156,000	159,000	162,000	780,000	987,000	\$1,767,000
South Shore Ph III Paving	400,000	267,000					267,000	-	\$267,000
Streetscape	600,000		200,000	200,000	200,000	200,000	800,000	1,000,000	\$1,800,000
Traffic Engineering			150,000	153,000	156,000	160,000	619,000	848,000	\$1,467,000
Stribling & Forest Hill									
Intersection Improvements	750,000	650,000					650,000	-	\$650,000
Wayfinding	200,000						-	-	-
LANDSCAPING									
Beautiful Wellington	150,000						-	-	-
Greenview Shores Landscaping	500,000						-	-	-
CIP Total Gas Tax Capital Projects									
	\$3,600,000	\$1,597,000	\$893,000	\$1,194,000	\$1,200,000	\$1,222,000	\$6,106,000	\$6,425,000	\$12,531,000
TPP Replacements							-	-	-
New Fixed Assets		-	-	-	-	-	-	-	-
CIP Grand Total Gas Tax Capital Projects									
	\$3,600,000	\$1,597,000	\$893,000	\$1,194,000	\$1,200,000	\$1,222,000	\$6,106,000	\$6,425,000	\$12,531,000

ACME IMPROVEMENT ASSESSMENTS

Project	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total
		2011/2012	2012/2013	2013/2014	2014/2015	2015/2016			
SURFACE WATER MANAGEMENT									
Equine Waste & Environmental Program	\$400,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000	\$875,000	\$1,625,000
Canal Stabilization & Improvements	300,000						-	-	-
Drainage - Forest Hill Blvd	750,000						-	-	-
Drainage Infrastructure Maintenance	400,000	300,000	225,000	230,000	235,000	240,000	1,230,000	1,275,000	\$2,505,000
50th Street Drainage	400,000						-	-	-
Pump Station & SWM System Rehab	50,000	550,000	500,000	500,000	250,000	250,000	2,050,000	1,250,000	\$3,300,000
Swale Maintenance Program		350,000	350,000	350,000	350,000	350,000	1,750,000	1,500,000	\$3,250,000
Total Surface Water Management CIP Projects	\$2,300,000	\$1,350,000	\$1,225,000	\$1,230,000	\$985,000	\$990,000	\$5,780,000	\$4,900,000	\$10,680,000
PARKS & RECREATION									
Neighborhood Parks & Trails Program			900,000	900,000	900,000	900,000	3,600,000	4,500,000	\$8,100,000
CIP Total Acme									
Improvement Fund	\$2,300,000	\$1,350,000	\$2,125,000	\$2,130,000	\$1,885,000	\$1,890,000	\$9,380,000	\$9,400,000	\$18,780,000
TPP Replacements		44,663	-	140,068	103,960	253,001	541,691	677,114	\$1,218,806
New Fixed Assets							-	-	-
CIP Grand Total Acme									
Improvement Assessments	\$2,300,000	\$1,394,663	\$2,125,000	\$2,270,068	\$1,988,960	\$2,143,001	\$9,921,691	\$10,077,114	\$19,998,806

FY 2012 CIP BY FUNDING SOURCE

ENTERPRISE FUNDS

Project	Estimated Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total
		2011/2012	2012/2013	2013/2014	2014/2015	2015/2016			
WATER SYSTEM CAPACITY									
Section 25 Wells		\$758,600					\$758,600	-	\$758,600
WATER SYSTEM RENEWAL & REPLACEMENT									
Storage/Repump Renewal & Replacement	90,000	192,000					192,000	449,590	\$641,590
WTP Renewal & Replacement	2,750,000	280,000	230,000	364,000	410,000	410,000	1,694,000	2,638,801	\$4,332,801
Water Distribution & Transmission R&R	140,000	-	750,000	750,000	750,000	612,600	2,862,600	3,554,478	\$6,417,078
Water Supply R & R	350,000	567,000	500,000	500,000	600,000	600,000	2,767,000	-	\$2,767,000
Water System R&R Sinking Fund	125,000	125,000	150,000	150,000	150,000	150,000	725,000	850,000	\$1,575,000
Total Water System Projects	\$3,455,000	\$1,922,600	\$1,630,000	\$1,764,000	\$1,910,000	\$1,772,600	\$8,999,200	\$7,492,870	\$16,492,070
WASTEWATER SYSTEM CAPACITY									
WW Facility Expansion	300,000						-	-	-
WASTEWATER SYSTEM RENEWAL & REPLACEMENT									
Lift Station Upgrades and Rehab	1,000,000	644,560	1,160,320	994,560	995,000	1,044,780	4,839,220	6,061,722	\$10,900,942
Reuse System R & R		150,000					150,000	-	150,000
WW Facility Expansion		316,400	329,056	342,218	355,907	355,907	1,699,488	-	\$1,699,488
Sewer Collection System R&R	450,000	125,000	150,000	150,000	150,000	150,000	725,000	850,000	\$1,575,000
WW System Sinking Fund		1,990,000	200,000	112,000	300,000	235,000	2,837,000	1,250,000	\$4,087,000
WWTF Renewal & Replacement	1,500,000								
Total Wastewater System Projects	\$3,250,000	\$3,225,960	\$1,839,376	\$1,598,778	\$1,800,907	\$1,785,687	\$10,250,708	\$8,161,722	\$18,412,430
General Facility R & R	175,000	\$105,000	\$105,000	\$818,000	\$210,000	\$210,000	1,448,000	1,110,000	\$2,558,000
Field Services Facility Ph II	200,000	\$400,000					400,000	-	\$400,000
Total Enterprise CIP before Minor Capital	\$7,080,000	\$5,653,560	\$3,574,376	\$4,180,778	\$3,920,907	\$3,768,287	\$21,097,908	\$16,764,592	\$37,862,500
TPP Replacements - Water & Wastewater		696,662	348,705	215,560	324,087	9,423,737	11,008,751	13,760,939	\$24,769,690
TPP & New Fixed Assets - Solid Waste			31,238				31,238	-	\$31,238
New Fixed Assets							-	-	-
Total Enterprise Minor Capital Projects		\$696,662	\$379,943	\$215,560	\$324,087	\$9,423,737	\$11,039,989	\$13,760,939	\$24,800,928
Enterprise CIP Grand Total	\$7,080,000	\$6,350,222	\$3,954,319	\$4,396,338	\$4,244,994	\$13,192,024	\$32,137,897	\$30,525,531	\$62,663,428



CAPITAL IMPROVEMENT PROJECTS FY 2012

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GOVERNMENTAL PROJECTS

50th Street Improvements		Project #:	201116
Account #: 135-2022-541.65-60 2		Project Status:	PLANNING
Project Location: 120th Avenue to Homeland Road		Project Start :	FY 2011
Type: Roadway Improvements	Project Rank (5-highest; 1-lowest) :		4

PROJECT DESCRIPTION

Improve the existing unpaved segment of 50th Street South. The scope of work includes design, permitting and construction. No land acquisition is anticipated for the project. The scope of work includes the installation of storm drain pipe and catch basins as well as shifting the existing canal. Construction to include grading, road base, asphalt pavement (22 feet), concrete curb and gutter, guardrails, striping, signage, sod and the installation of a bridle trail.

LOCATION





PROJECT FUNDING	ACME		TOTAL
	Road Impact Fees	Assessments	
Expenditures to Date	\$0	\$0	\$0
FY 2011 Budget Balance	\$1,000,000	\$400,000	\$1,400,000
FY 2012	\$0	\$0	\$0
FY 2013	\$0	\$0	\$0
FY 2014	\$0	\$0	\$0
FY 2015	\$0	\$0	\$0
Future	\$0	\$0	\$0
TOTAL PROJECT EXPENSE	\$1,000,000	\$400,000	\$1,400,000
	(Construction)	(Drainage)	

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Additional landscape maintenance	\$500
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$500

120th Street Paving & Improvements

Project #:

201202

Account #: 135-2022-541.65-59

Project Status:

PLANNING

Project Location: Lake Worth Road to 50th Street South

Project Start :

FY 2011

Type: Roadway Improvements

Project Rank (5-highest; 1-lowest) :

4

PROJECT DESCRIPTION

Improve the existing unpaved segment of 120th Ave South: a distance of approximately 5,325 LF. The scope of work includes design, permitting and construction. Land or easement acquisition is required for the bridge path. The first year project includes design and acquisition of the required right-of-way while years two and three include permitting and construction.

LOCATION





PROJECT FUNDING	Road Impact Fees	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$0	\$0
FY 2012	\$125,000	\$125,000
FY 2013	\$145,000	\$145,000
FY 2014	\$1,650,000	\$1,650,000
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$1,920,000	\$1,920,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Additional landscape maintenance	\$2,000
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$2,000

Beautiful Wellington		Project #:	205003
Account #: 133-2051-539.65-02	Project Status:		ONGOING
Project Location: Various	Project Start :		FY 2006
Type: Landscape Maintenance	Project Rank (5-highest; 1-lowest) :		3

PROJECT DESCRIPTION

Wellington grant program to provide funding to residents and neighborhoods applying for beautification to building entrances, perimeter walls and entry landscaping. Capital program includes Tiers I - III of the grants.



PROJECT FUNDING	Source 1	TOTAL
Expenditures to Date	\$500,000	\$500,000
FY 2011 Budget Balance	\$150,000	\$150,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$650,000	\$650,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact



Boys and Girls Club Relocation		Project #:	201035
Account #: 125-5032-572.65-48		Project Status:	DESIGN
Project Location: 1100 Wellington Trace		Project Start :	FY 2010
Type: Parks and Recreation	Project Rank (5-highest; 1-lowest) :		3

PROJECT DESCRIPTION

The facility consists of approximately 20,000 sq. ft. and will include an indoor full size basketball court, an arts and crafts room, a computer/homework station, a multi-use room, a senior lounge and an exercise/weight room. The site will include approximately 30 parking spaces and an additional two spaces for both club buses and vans. An additional 16 parking spaces will be added directly in front of the existing Safe Neighborhoods office. The site will also consist of three outdoor basketball courts and an ample open space for children's play area directly behind the facility. The relocation of the facility will result in reduced transit for the children that utilize the current facility and will help maximize the club's use, due to its new location and proximity to the Safe Neighborhoods office.

LOCATION





PROJECT FUNDING	Park Impact Fees	TOTAL
Expenditures to Date	\$4,500	\$4,500
FY 2011 Budget Balance	\$700,000	\$700,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$704,500	\$704,500

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Canal Stabilization & Improvements

Project #: 200912

Account #: 301-2015-538.65-51

Project Status: ONGOING

Project Location: Various

Project Start : FY 2009

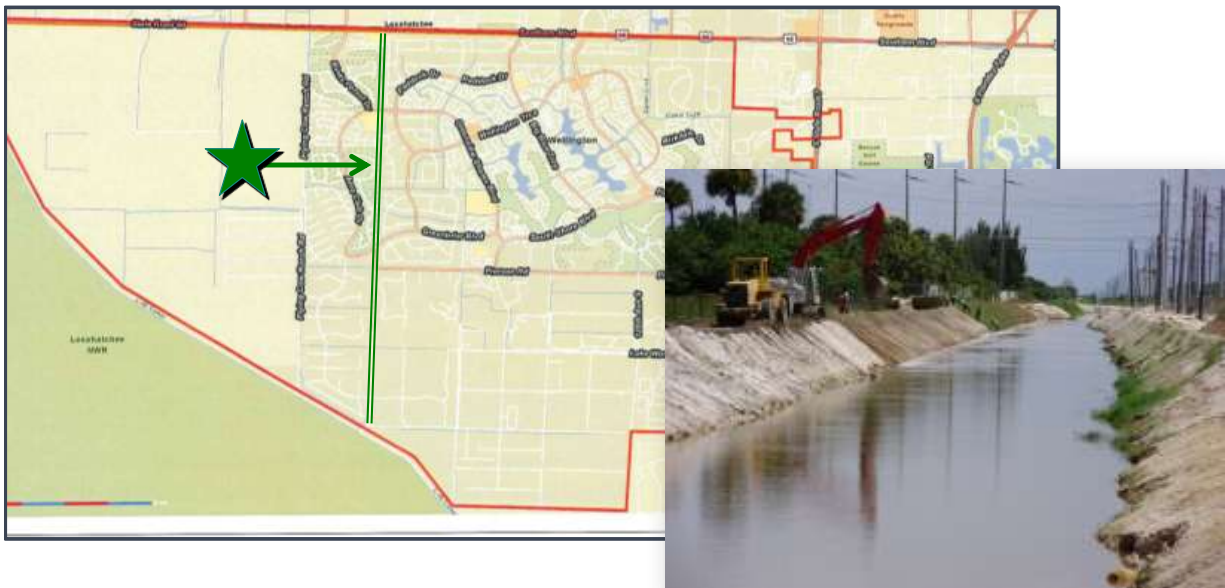
Type: Surface Water Management

Project Rank (5-highest; 1-lowest) : 4

PROJECT DESCRIPTION

Construction of additional roadways within Wellington created the need to increase storage and filtering of surface water. Canals require widening and/or littoral improvements and canal banks need stabilization to accommodate the drainage changes. The C2 canal, for example, will receive improvements in FY 2011 and 2012 estimated at \$175,000.

LOCATION



PROJECT FUNDING	ACME Assessments	TOTAL
Expenditures to Date	\$133,000	\$133,000
FY 2011 Budget Balance	\$300,000	\$300,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$433,000	\$433,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Community Development Block Grant
Project #: 201203

Account #: 301-0145-554.65-58

Project Status: PLANNING

Project Location: Various

Project Start : FY 2011

Project Type: Economic Development

Project Rank (5-highest; 1-lowest) : 3

PROJECT DESCRIPTION

Leverage CDBG funds to address community redevelopment needs.



PROJECT FUNDING	Federal Grants	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$0	\$0
FY 2012	\$200,000	\$200,000
FY 2013	\$200,000	\$200,000
FY 2014	\$200,000	\$200,000
FY 2015	\$200,000	\$200,000
Future	\$200,000	\$200,000
TOTAL PROJECT EXPENSE	\$1,000,000	\$1,000,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel	0.50 FTE for administraton	\$50,000
Utilities		\$0
Other	Travel expenses	\$2,500
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$52,500

Drainage Infrastructure Maintenance Program		Project #:	201002
Account #: 301-2010-538.65-06		Project Status:	ONGOING
Project Location: Various		Project Start :	FY 1999
Type: Surface Water Management	Project Rank (5-highest; 1-lowest) :		3

PROJECT DESCRIPTION

Annual maintenance and replacement project to address aging drainage infrastructure, such as culverts, catch basins, outfalls, swales, canal dredging, storm drain lines, pipe cleaning, control structures and bank clearing (vegetation). To maintain proper drainage for flood control, adherence to NPDES requirements, and improve water quality.



PROJECT FUNDING	ACME Assessments	TOTAL
Expenditures to Date	\$458,000	\$458,000
FY 2011 Budget Balance	\$400,000	\$400,000
FY 2012	\$300,000	\$300,000
FY 2013	\$225,000	\$225,000
FY 2014	\$230,000	\$230,000
FY 2015	\$235,000	\$235,000
Future	\$1,515,000	\$1,515,000
TOTAL PROJECT EXPENSE	\$3,363,000	\$3,363,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Maintenance Program	\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		No Operating Impact

Entrance Signs		Project #: 200604
Account #: 301-3001-539.65-13	Project Status:	ONGOING
Project Location: Various	Project Start :	FY 2010
Project Type: Public Facility Maintenance	Project Rank (5-highest; 1-lowest) :	2

PROJECT DESCRIPTION

Entrance walls are an integral part of Wellington's curb appeal. Various walls throughout our community require significant repairs and/or replacement. These projects consist of complete sign renovation, landscape, irrigation, lighting, and electrical upgrades. Additionally, some include sidewalk and pathway replacements.



PROJECT FUNDING	General Revenues	TOTAL
Expenditures to Date	\$200,000	\$200,000
FY 2011 Budget Balance	\$75,000	\$75,000
FY 2012	\$245,000	\$245,000
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$520,000	\$520,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Equestrian Master Plan & Trails		Project #:	202025
Account #: 125-2024-572.65-02	Project Status:		PLANNING
Project Location: Various	Project Start :		FY 1999
Type: Parks and Recreation	Project Rank (5-highest; 1-lowest) :		3

PROJECT DESCRIPTION

The improvement and expansion of the existing bridle trail system. Project elements include land/easement acquisition, trail heads installation, trail markings, landscaping, trail footings, trail crossings and fencing. A Master Plan will be created to identify where these improvements should be made and will include economic and environmental issues related to the equestrian industry. Additional elements to be added to the trail system will beautify the trails as well as increase safety for users. Future years funding to maintain the trail system will be funded from Infrastructure Maintenance Programs.



PROJECT FUNDING	Park Impact Fees	TOTAL
Expenditures to Date	\$900,000	\$900,000
FY 2011 Budget Balance	\$800,000	\$800,000
FY 2012	\$0	\$0
FY 2013	\$400,000	\$400,000
FY 2014	\$400,000	\$400,000
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$2,500,000	\$2,500,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Equine Waste and Environmental Program

Project #: 201204

Account #: 301-2015-538.65-17

Project Status: PLANNING

Project Location: Various

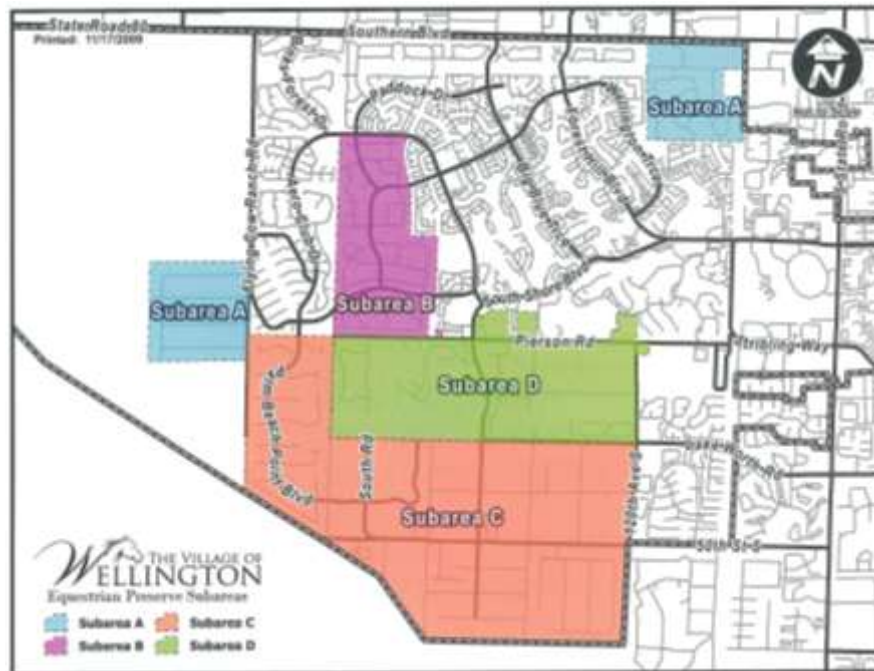
Project Start : FY 2011

Type: Surface Water Management

Project Rank (5-highest; 1-lowest) : 2

PROJECT DESCRIPTION

Research and evaluation of alternative methods and programs for manure treatment and disposal. The extent of any proposed project is dependent on ongoing research and the level of the regulatory environment.



PROJECT FUNDING	ACME Assessments	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$400,000	\$400,000
FY 2012	\$150,000	\$150,000
FY 2013	\$150,000	\$150,000
FY 2014	\$150,000	\$150,000
FY 2015	\$150,000	\$150,000
Future	\$1,025,000	\$1,025,000
TOTAL PROJECT EXPENSE	\$2,025,000	\$2,025,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Facility Capital Maintenance		Project #:	201022
Account #: 301-3001-539.65-24		Project Status:	ONGOING
Project Location: Various		Project Start :	FY 2011
Project Type: Public Facility Maintenance	Project Rank (5-highest; 1-lowest) :		4

PROJECT DESCRIPTION

Ongoing required maintenance to ensure municipal buildings and facilities are maintained in proper condition and in good working order. The facility maintenance program will minimize costs in the long run as potential problems with buildings or facilities are addressed. Unspent funds are rolled over annually as a renewal and replacement fund. Currently a roof assessment is being prepared. The formula for annual R&R is based on a percentage of the total value of governmental facilities.



PROJECT FUNDING	General Revenues	TOTAL
Expenditures to Date	\$44,000	\$44,000
FY 2011 Budget Balance	\$250,000	\$250,000
FY 2012	\$195,000	\$195,000
FY 2013	\$199,000	\$199,000
FY 2014	\$203,000	\$203,000
FY 2015	\$207,000	\$207,000
Future	\$1,321,000	\$1,321,000
TOTAL PROJECT EXPENSE	\$2,419,000	\$2,419,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact



Forest Hill Landscaping (Phase II)		Project #:	200614
Account #: 133-2021-541.65-20		Project Status:	ONGOING
Project Location: Wellington Trace North to State Road 7		Project Start :	FY 2011
Type: Roadways and Streetscaping	Project Rank (5-highest; 1-lowest) :		5

PROJECT DESCRIPTION

The improvements to Forest Hill Boulevard include the addition of enhanced landscaping from Wellington Trace to State Road 7. A cohesive landscape plan was prepared resulting in a more uniform corridor requiring less maintenance. Because the project was funded almost exclusively through stimulus funds from the Florida Department of Transportation, certain restrictions were applied to the job limiting landscaping placement. This project would allow Wellington to evaluate the success of the plantings and provide supplemental landscaping to further enhance the landscape treatments. A minimum of 313 additional trees and 15,742 groundcover plants will be added.

LOCATION



PROJECT FUNDING	Gas Tax Capital	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$600,000	\$600,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$600,000	\$600,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		
Utilities		\$0
Other	Landscape maintenance for expanded sod areas	\$6,000
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$6,000

Greenview Shores Landscaping

Project #:

200501

Account #: 133-2021-541.65-17

Project Status:

CONSTRUCTION

Project Location: South Shore Boulevard to Wellington Trace

Project Start :

FY 2010

Type: Roadway and Streetscaping

Project Rank (5-highest; 1-lowest) :

3

PROJECT DESCRIPTION

Greenview Shores from South Shore Boulevard to Wellington Trace is a heavily traveled north-south roadway through Wellington. The roadway currently contains sod in the median but is devoid of any landscaping, irrigation or accent lighting. The project will provide these features and make this important roadway more aesthetically pleasing similar to the improvements being made to both Forest Hill Boulevard and South Shore Boulevard south of Pierson Road. Wellington's goal is to beautify some of the major roadways within the community. A standardized palette has been proposed and being implemented for other roadways in Wellington like Forest Hill Boulevard and South Shore. In addition, irrigation (reclaimed water) is proposed along with accent lighting for the roadways.

LOCATION





PROJECT FUNDING	Source 1	TOTAL
Expenditures to Date	\$45,000	\$45,000
FY 2011 Budget Balance	\$530,000	\$530,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$575,000	\$575,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities	Increased electric for lighting and water	\$4,000
Other	Landscape maintenance and irrigation repairs	\$7,000
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$11,000

Infrastructure Maintenance Program

Project #: 201044

Account #: 301-0170-539.65-53

Project Status: ONGOING

Project Location: Throughout Wellington

Project Start : FY 2010

Type: Public Facility Maintenance

Project Rank (5-highest; 1-lowest) : 4

PROJECT DESCRIPTION

Wellington's infrastructure (including roadways, signage, buildings, lift stations, fire hydrants, lighting, trailheads, etc.) need to be cataloged and included into the city's GIS. This project will assist with Wellington's capital maintenance program since it will provide accurate locations of all of the city's infrastructure as well as provide a comprehensive condition rating for each item.



PROJECT FUNDING

General Revenues

TOTAL

Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$300,000	\$300,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$300,000	\$300,000

OPERATING IMPACT

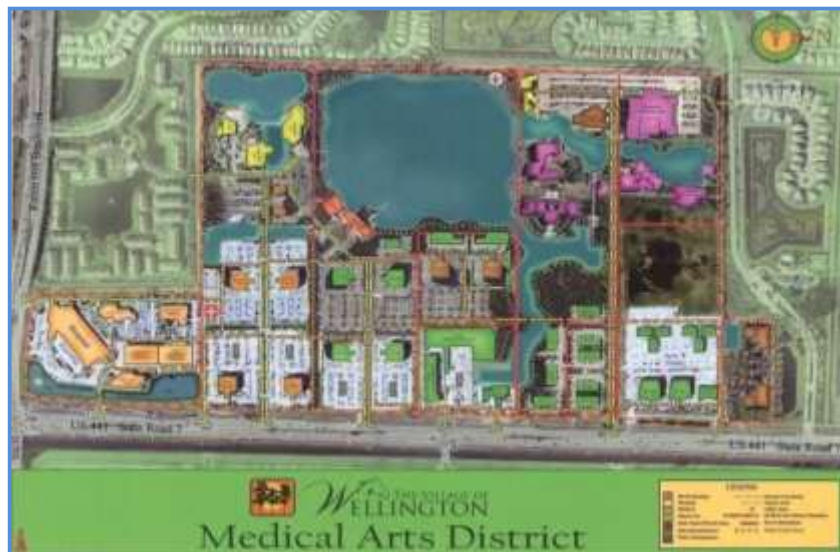
Annual Increase/(Decrease) to Operating Budget

Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Medical Arts District	Project #:	205004
Account #: 133-2051-539.65-06	Project Status:	ONGOING
Project Location: Northwest Corner of State Road 7 & Forest Hill Blvd.	Project Start :	FY 1999
Type: Economic Development	Project Rank (5-highest; 1-lowest) :	3

PROJECT DESCRIPTION

This project is intended to capitalize on the existing medical presence on State Road 7 to create an identity for attracting new medical related facilities/offices and create family-sustaining employment opportunities in the general vicinity of the Wellington Regional Medical Center. This project is necessary to expand the non-residential tax base and to create employment opportunities within Wellington. The ability to market a Medical Arts District will help to attract private investment which allows for additional opportunities for development. Initial project work includes road planning, landscaping, roadside boardwalk, and swale improvements.



PROJECT FUNDING	Gas Tax Capital	General Revenues	TOTAL
Expenditures to Date	\$515,000	\$0	\$515,000
FY 2011 Budget Balance	\$400,000	\$0	\$400,000
FY 2012	\$0	\$0	\$0
FY 2013	\$0	\$0	\$0
FY 2014	\$0	\$0	\$0
FY 2015	\$0	\$0	\$0
Future	\$0	\$0	\$0
TOTAL PROJECT EXPENSE	\$915,000	\$0	\$915,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Neighborhood Parks & Trails Program

Project #: 503005

Account #: 301-5031-572.65-05

Project Status: ONGOING

Project Location: Various

Project Start : FY 1999

Type: Parks and Recreation

Project Rank (5-highest; 1-lowest) : 3

PROJECT DESCRIPTION

Scheduled park and trail improvements and upgrades to ensure the safety and usefulness of the Wellington's neighborhood parks and equestrian trails system.



PROJECT FUNDING	General Revenues	ACME Assessments	TOTAL
Expenditures to Date	\$356,000	\$0	\$356,000
FY 2011 Budget Balance	\$500,000	\$0	\$500,000
FY 2012	\$0	\$0	\$0
FY 2013	\$0	\$900,000	\$900,000
FY 2014	\$0	\$900,000	\$900,000
FY 2015	\$0	\$900,000	\$900,000
Future	\$0	\$5,400,000	\$5,400,000
TOTAL PROJECT EXPENSE	\$856,000	\$8,100,000	\$8,956,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact



Parks Capital Maintenance

Project #: 200608

Account #: 301-5031-572.65-10

Project Status: CONSTRUCTION

Project Location: Various

Project Start : FY 2011

Project Type: Parks and Recreation

Project Rank (5-highest; 1-lowest) : 3

PROJECT DESCRIPTION

This budget is established to provide capital expenditures to maintain the standard of quality to the recreational programs and facilities. Scheduled park maintenance projects ensure the safety and usefulness of the Wellington park system and address compliance with the American with Disabilities Act (ADA). FY2012 projects include resurfacing basketball courts, passive recreation at the environmental preserve, and ballfield restoration at Community Park.

LOCATION



Project #: 200608

Parks Capital Maintenance



PROJECT FUNDING	General Revenues	TOTAL
Expenditures to Date	\$950,000	\$950,000
FY 2011 Budget Balance	\$500,000	\$500,000
FY 2012	\$600,000	\$600,000
FY 2013	\$830,000	\$830,000
FY 2014	\$850,000	\$850,000
FY 2015	\$870,000	\$870,000
Future	\$5,626,000	\$5,626,000
TOTAL PROJECT EXPENSE	\$10,226,000	\$10,226,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Maintenance Program	\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		No Operating Impact

Pedestrian Paths and Roadway Overlay		Project #:	202019
Account #: 133-2021-541.65-08		Project Status:	ONGOING
Project Location: Various		Project Start :	FY 2011
Type: Roadway and Streetscaping	Project Rank (5-highest; 1-lowest) :		4

PROJECT DESCRIPTION

Overlay of existing roads and paths, including striping. The Wellington roadway overlay program is based on an annual inspection and condition assessment. It is the Village's policy to maintain at least 80% of its roadway system at a good or better condition. Resurfacing is scheduled when the condition of a roadway approaches an unacceptable level. Ongoing maintenance program with no additional increase in cost to the annual operating budget. Any paving project that requires subterranean work will include the addition of conduit for broadband. FY 2013 assumes completion of neighborhood roads. FY 2014-2016 proposes arterial road resurfacing.



PROJECT FUNDING	Gas Tax Capital	TOTAL
Expenditures to Date	\$7,000,000	\$7,000,000
FY 2011 Budget Balance	\$0	\$0
FY 2012	\$530,000	\$530,000
FY 2013	\$390,000	\$390,000
FY 2014	\$685,000	\$685,000
FY 2015	\$685,000	\$685,000
Future	\$4,290,000	\$4,290,000
TOTAL PROJECT EXPENSE	\$13,580,000	\$13,580,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Pump Station & Surface Water Management System Rehabilitation

Project #: 201011

Account #: 301-2010-538.65-09

Project Status: ONGOING

Project Location: Various

Project Start : ONGOING

Type: Surface Water Management

Project Rank (5-highest; 1-lowest) : 4

PROJECT DESCRIPTION

Program will improve the storage of water and stormwater conveyance which includes telemetry upgrades, WIFI conversions, automated rain data collection installations, structure and pump station upgrades. Restoration and rehabilitation of the surface water system will satisfy the minimum storage requirements and proper storm water conveyance needs throughout Wellington.

LOCATION



PROJECT FUNDING	ACME Assessments	TOTAL
Expenditures to Date	\$927,000	\$927,000
FY 2011 Budget Balance	\$50,000	\$50,000
FY 2012	\$550,000	\$550,000
FY 2013	\$500,000	\$500,000
FY 2014	\$500,000	\$500,000
FY 2015	\$250,000	\$250,000
Future	\$1,500,000	\$1,500,000
TOTAL PROJECT EXPENSE	\$4,277,000	\$4,277,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Maintenance Program	\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		No Operating Impact

Road & Pathway Circulation Expansion		Project #:	201102
Account #: 135-2022-541.65-54		Project Status:	ONGOING
Project Location: Various		Project Start :	FY 2011
Type: Roadway and Streetscaping	Project Rank (5-highest; 1-lowest) :		4

PROJECT DESCRIPTION

Enhancements to the city's transportation system, focusing on missing connections to key destinations. The connections increase non-vehicular opportunities for residents to safely reach locations such as schools, parks, houses of worship, local commercial centers and public transportation.



PROJECT FUNDING	Road Impact Fees	TOTAL
Expenditures to Date	\$28,000	\$28,000
FY 2011 Budget Balance	\$275,000	\$275,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$303,000	\$303,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Sidewalk and pathway repairs and additional maintenance	\$2,500
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$2,500

Safe Neighborhoods

Project #: 201023

Account #: 301-0191-539.65-25

Project Status: PLANNING

Project Location: Various

Project Start : FY 2009

Project Type: Safe Neighborhoods

Project Rank (5-highest; 1-lowest) : 4

PROJECT DESCRIPTION

The project consists of road closures on Goldenrod Road. As part of the road closure, portions of the former roadway will be landscaped. Project is required to insure that transitional neighborhoods do not continue to deteriorate and fall into a state of disrepair. In addition to these capital projects, continued policing and code enforcement will be utilized to improve the quality of life in these neighborhoods. Capital funding will include defensive measures (lighting, landscape, sidewalks, etc).

LOCATION



PROJECT FUNDING	General Revenues	TOTAL
Expenditures to Date	\$118,000	\$118,000
FY 2011 Budget Balance	\$375,000	\$375,000
FY 2012	\$0	\$0
FY 2013	\$125,000	\$125,000
FY 2014	\$125,000	\$125,000
FY 2015	\$125,000	\$125,000
Future	\$275,000	\$275,000
TOTAL PROJECT EXPENSE	\$1,143,000	\$1,143,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Additional landscape maintenance, maintenance of park and road closure	\$5,000
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$5,000

Shellrock Program		Project #:	202003
Account #: 133-2021-541.65-07		Project Status:	ONGOING
Project Location: Various		Project Start :	FY 2011
Type: Roadway Maintenance	Project Rank (5-highest; 1-lowest) :		3

PROJECT DESCRIPTION

Wellington maintains approximately 30 miles of unpaved roads. Road maintenance that includes the installation of shellrock is needed as roads deteriorate. Vehicular, construction and equestrian traffic as well as rain events contribute to the deterioration of these roadways. The installation of material to maintain road crown and smooth surface is an essential element to avoid any unsafe condition for motorists and vehicles.



PROJECT FUNDING	Gas Tax Capital	TOTAL
Expenditures to Date	\$1,600,000	\$1,600,000
FY 2011 Budget Balance	\$0	\$0
FY 2012	\$150,000	\$150,000
FY 2013	\$153,000	\$153,000
FY 2014	\$156,000	\$156,000
FY 2015	\$159,000	\$159,000
Future	\$1,149,000	\$1,149,000
TOTAL PROJECT EXPENSE	\$3,367,000	\$3,367,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Maintenance Program	\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		No Operating Impact



South Shore Phase III Improvements

Project #: 201115

Account #: 133-2021-541.65-56

Project Status: Planning

Project Location: Lake Worth Road to Indian Mound Road

Project Start : FY 2011

Type: Roadway and Streetscaping

Project Rank (5-highest; 1-lowest) : 4

PROJECT DESCRIPTION

Phase III to consist of improvements from Lake Worth Road to Indian Mound Road. Phase III-a consists of recrowning the road and improvements to swales. A total of \$1 million in impact fees are left from Phase II and will be used for this project.

LOCATION





PROJECT FUNDING	Gas Tax Capital	Road Impact Fees	TOTAL
Expenditures to Date	\$0	\$0	\$0
FY 2011 Budget Balance	\$400,000	\$1,000,000	\$1,400,000
FY 2012	\$267,000	\$0	\$267,000
FY 2013	\$0	\$0	\$0
FY 2014	\$0	\$0	\$0
FY 2015	\$0	\$0	\$0
Future	\$0	\$0	\$0
TOTAL PROJECT EXPENSE	\$667,000	\$1,000,000	\$1,667,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Ongoing maintenance (adjacent sod etc.)	\$2,000
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$2,000

Streetscape	Project #: 201026
Account #: 133-2021-541.65-23	Project Status: PLANNING
Project Location: Various	Project Start : FY 2009
Type: Roadway Maintenance	Project Rank (5-highest; 1-lowest) : 3

PROJECT DESCRIPTION

City-wide streetscape program to include landscaping, hardscaping, pedestrian features and other needed improvements. An RFQ will be issued in order to select a consultant that will complete a comprehensive survey and engineering plan for selected corridors through Wellington. A pilot program can be implemented consisting of improvements in Sections 2 & 3 of Forest Hill Boulevard. This does not include easements or land acquisitions at this time. This project uses existing and proposed elements to reinforce Forest Hill Boulevard as the main street for Wellington and also addresses the necessary treatments for the other major roadways in the Village.

LOCATION



PROJECT FUNDING	Gas Tax Capital	TOTAL
Expenditures to Date	\$7,200	\$7,200
FY 2011 Budget Balance	\$600,000	\$600,000
FY 2012	\$0	\$0
FY 2013	\$200,000	\$200,000
FY 2014	\$200,000	\$200,000
FY 2015	\$200,000	\$200,000
Future	\$1,200,000	\$1,200,000
TOTAL PROJECT EXPENSE	\$2,407,200	\$2,407,200

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Maintenance and replacement of signage and hardscape elements	\$5,000
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$5,000



Stribling and Forest Hill Intersection Improvements		Project #:	200623
Account #: 133-2021-541.65-09		Project Status:	DESIGN
Project Location: Stribling Way & Forest Hill Boulevard		Project Start :	FY 2010
Type: Roadway Improvements	Project Rank (5-highest; 1-lowest) :		4

PROJECT DESCRIPTION

Funding allocation for the intersection improvement at Stribling Way (Fairlane Farms) and Forest Hill Boulevard. Staff will work with the developer of Oakmont Estates (Res. No. R2004-54) and the Lanier Property (Res. No. R2004-107) to construct a dual northbound left turn lane and a northbound right turn lane at this intersection. The improvements at this intersection will facilitate a better traffic flow in this area, improve safety and reduce the congestion that exists particularly during the peak hours.

LOCATION





PROJECT FUNDING	Gas Tax Capital	TOTAL
Expenditures to Date	\$56,000	\$56,000
FY 2011 Budget Balance	\$750,000	\$750,000
FY 2012	\$650,000	\$650,000
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$1,456,000	\$1,456,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Swale Maintenance Program

Project #: 201104

Account #: 301-2010-538.65-55

Project Status: ONGOING

Project Location: Various

Project Start : FY 2009

Type: Surface Water Management

Project Rank (5-highest; 1-lowest) : 4

PROJECT DESCRIPTION

Construct and/or repair swales on major thoroughfares to reduce deterioration of roads. Ensures preservation of existing roadways and improves stormwater conveyance and water quality throughout Wellington. Improves vehicular safety by alleviating road edge ponding (hydro-planing).

LOCATION



PROJECT FUNDING	ACME Assessments	TOTAL
Expenditures to Date	\$300,000	\$300,000
FY 2011 Budget Balance	\$50,000	\$50,000
FY 2012	\$350,000	\$350,000
FY 2013	\$350,000	\$350,000
FY 2014	\$350,000	\$350,000
FY 2015	\$350,000	\$350,000
Future	\$1,850,000	\$1,850,000
TOTAL PROJECT EXPENSE	\$3,600,000	\$3,600,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities		\$0
Other	Maintenance Program	\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		No Operating Impact

Tiger Shark Cove Playground Renovation		Project #:	201103
Account #: 301-5031-572.65-10		Project Status:	PLANNING
Project Location: Greenview Shores Blvd. & Greenbriar Blvd.		Project Start :	FY 2012
Type: Parks and Recreation	Project Rank (5-highest; 1-lowest) :		3

PROJECT DESCRIPTION

Project includes renovations to the existing park to replace the materials and equipment that are outdated and deteriorating.

LOCATION



PROJECT FUNDING	General Revenues	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$300,000	\$300,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$300,000	\$300,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Traffic Engineering	Project #:	202023
Account #: 133-2021-541.65-09	Project Status:	PLANNING
Project Location: Various	Project Start :	FY 2011
Type: Roadway Improvements	Project Rank (5-highest; 1-lowest) :	2

PROJECT DESCRIPTION

Engineering studies and improvements for future intersection and transportation needs



PROJECT FUNDING	Gas Tax Capital	TOTAL
Expenditures to Date	\$587,000	\$587,000
FY 2011 Budget Balance	\$0	\$0
FY 2012	\$0	\$0
FY 2013	\$150,000	\$150,000
FY 2014	\$153,000	\$153,000
FY 2015	\$156,000	\$156,000
Future	\$1,008,000	\$1,008,000
TOTAL PROJECT EXPENSE	\$2,054,000	\$2,054,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact



Village Park Gym	Project #:	200601
Account #: 301-5031-572.65-04	Project Status:	DESIGN
Project Location: 11700 Pierson Road	Project Start :	FY 2008
Type: Facility Maintenance	Project Rank (5-highest; 1-lowest) :	3

PROJECT DESCRIPTION

The existing Village Park gym was built at two distinct periods of time. The architecture of the two buildings is not consistent and improvements have been suggested to help unify the design of the building and provide weatherproofing. This project will serve to improve the aesthetics of the gym and increase the appeal and use of the facility. Improvements to the older portion of the gym can be easily made with additional landscaping treatments to renovate the structure and increase its appeal. The project includes roof renovation, structural hardening inside the gym, waybracing, weatherproofing, enhancements to the entrance and repairs to the drain and gym floor.

LOCATION





PROJECT FUNDING	General Revenues	TOTAL
Expenditures to Date	\$58,000	\$58,000
FY 2011 Budget Balance	\$740,000	\$740,000
FY 2012	\$300,000	\$300,000
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$1,098,000	\$1,098,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Wellington Community Center Improvements		Project #:	201036
Account #: 125-5032-572.65-49		Project Status:	DESIGN
Project Location: 12165 Forest Hill Boulevard		Project Start :	FY 2009
Type: Facility Maintenance	Project Rank (5-highest; 1-lowest) :		3

PROJECT DESCRIPTION

On May 10, 2011 Council provided staff direction to pursue the construction of a new 20,000 square foot building to replace the original facility built in 1979. The existing structure required extensive weatherproofing, facade improvements and interior renovations that would have cost in excess of an estimated \$3.1 million. A new structure is expected to have a 50-year life cycle and will provide space for youth, adult and senior programming. The new facility will assume a two story facility with at-grade access and basic finishes comparable to the new Municipal Complex and amphitheater completed at the Town Center.

LOCATION





PROJECT FUNDING	General Revenues	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$5,470,500	\$5,470,500
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$5,470,500	\$5,470,500

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel	Maintenance worker reduced by 25%	(\$11,042)
Utilities	Reduced maintenance, water & electric	(\$11,000)
Other		\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		(\$22,042)

Wayfinding	Project #:	200917
Account #: 133-2021-541.65-21	Project Status:	ONGOING
Project Location: Various	Project Start :	FY 2009
Type: Roadways and Streetscaping	Project Rank (5-highest; 1-lowest) :	3

PROJECT DESCRIPTION

Wellington desires to provide enhanced signage for Wellington residents, businesses and visitors. The wayfinding signs will be strategically placed throughout the Wellington to provide direction to selected facilities and locations. There are four types of signs as indicated below:

- Equestrian Preserve Area
- Informational Signs
- Informational Median Signs
- Public Informational/Directional Signs

The placement and location of these wayfinding signs will enhance the aesthetic appeal of the Wellington while providing important directional information to motorists.

LOCATION



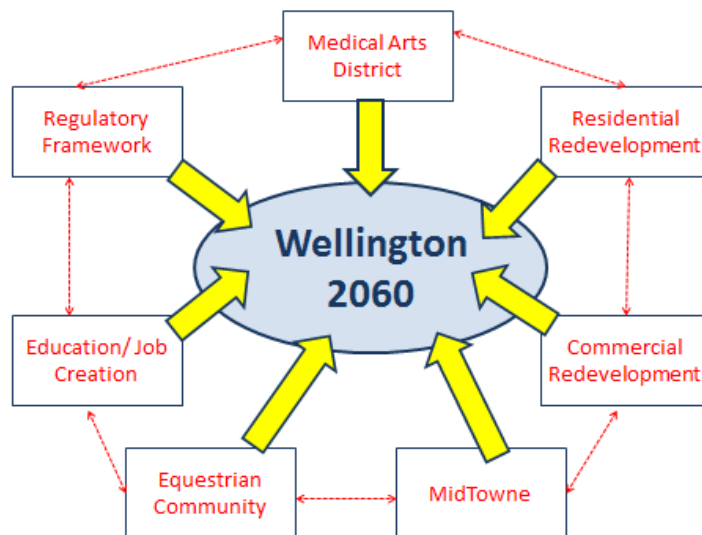
PROJECT FUNDING	Gas Tax Capital	TOTAL
Expenditures to Date	\$176,000	\$176,000
FY 2011 Budget Balance	\$200,000	\$200,000
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$376,000	\$376,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Wellington 2060	Project #:	201045
Account #: 301-0145-515.65-03	Project Status:	PLANNING
Project Location: Various	Project Start :	FY 2009
Type: Economic Development	Project Rank (5-highest; 1-lowest) :	3

PROJECT DESCRIPTION

This project encompasses long-range planning, redevelopment of neighborhoods and economic development. Funding will be needed to acquire property, construct neighborhood improvements, and for various studies and program planning.



PROJECT FUNDING	General Revenues	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$0	\$0
FY 2012	\$0	\$0
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$1,250,000	\$1,250,000
TOTAL PROJECT EXPENSE	\$1,250,000	\$1,250,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

UTILITY PROJECTS

Section 25 Wells	Project #:	201105
Account #: 401-7010-536.65-01	Project Status:	DESIGN
Project Location: Section 25	Project Start :	FY 2012
Type: Water System Capacity	Project Rank (5-highest; 1-lowest) :	5

PROJECT DESCRIPTION

Equipping and connecting three water supply wells to raw water transmission main, including all wellhead equipment and piping to provide additional groundwater capacity to meet demand and provide necessary redundancy and reliability.

LOCATION



PROJECT FUNDING	Water Capacity Fees	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$0	\$0
FY 2012	\$758,000	\$758,000
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$758,000	\$758,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities	Increased electric	\$2,500
Other		\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$2,500



Storage/Repump Renewal & Replacement	Project #:	201031
Account #: 401-7010-536.65-01	Project Status:	ONGOING
Project Location: Throughout Wellington	Project Start :	FY 2009
Type: Water System Renewal & Replacement	Project Rank (5-highest; 1-lowest):	5

PROJECT DESCRIPTION

Repair, replace and renew existing storage & repump facilities throughout Wellington, including electrical, mechanical and structural repairs. Provides reliable potable water service and fire protection service.

LOCATION



PROJECT FUNDING	Water System Capital	TOTAL
Expenditures to Date	\$140,000	\$140,000
FY 2011 Budget Balance	\$90,000	\$90,000
FY 2012	\$192,000	\$192,000
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$449,590	\$449,590
TOTAL PROJECT EXPENSE	\$871,590	\$871,590

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact



Water Treatment Plant Renewal & Replacement

Project #: 701014

Account #: 401-7010-536.65-01

Project Status: ONGOING

Project Location: 1100 Wellington Trace

Project Start : FY 2009

Type: Water System Renewal & Replacement

Project Rank (5-highest; 1-lowest): 5

PROJECT DESCRIPTION

Replace, repair and/or modify existing potable water treatment facilities to provide reliable potable water service.

LOCATION



PROJECT FUNDING

Water System Capital

TOTAL

Expenditures to Date	\$1,671,000	\$1,671,000
FY 2011 Budget Balance	\$2,750,000	\$2,750,000
FY 2012	\$280,000	\$280,000
FY 2013	\$230,000	\$230,000
FY 2014	\$364,000	\$364,000
FY 2015	\$410,000	\$410,000
Future	\$3,048,801	\$3,048,801
TOTAL PROJECT EXPENSE	\$8,753,801	\$8,753,801

OPERATING IMPACT

Annual Increase/(Decrease) to Operating Budget

Personnel		\$0
Utilities	Savings from energy efficiency	(\$1,000)
Other		\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		(\$1,000)

Water Distribution & Transmission R & R		Project #:	201034
Account #: 401-7014-536.65-01		Project Status:	ONGOING
Project Location: Throughout Wellington		Project Start :	FY 2009
Type: Water System Renewal & Replacement	Project Rank(5-highest; 1-lowest):		5

PROJECT DESCRIPTION

Renew and replace distribution piping, services lines, meters, meter boxes, fire hydrants and valves. Provides reliable water distribution facilities throughout Wellington in order to meet customer potable water needs and fire protection requirements.



PROJECT FUNDING	Water System Capital	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$140,000	\$140,000
FY 2012	\$0	\$0
FY 2013	\$750,000	\$750,000
FY 2014	\$750,000	\$750,000
FY 2015	\$750,000	\$750,000
Future	\$4,167,078	\$4,167,078
TOTAL PROJECT EXPENSE	\$6,557,078	\$6,557,078

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact



Water Supply Renewal & Replacement

Project #: 201010

Account #: 401-7010-536.65-01

Project Status: ONGOING

Project Location: Throughout Wellington

Project Start : FY 2012

Type: Water System Renewal & Replacement

Project Rank(5-highest; 1-lowest): 5

PROJECT DESCRIPTION

Renew and replace well and raw water transmission piping. Provides reliable water transmission facilities throughout Wellington in order to meet customer potable water needs and fire protection requirements.

LOCATION



PROJECT FUNDING

Water System Capital

TOTAL

Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$350,000	\$350,000
FY 2012	\$567,000	\$567,000
FY 2013	\$500,000	\$500,000
FY 2014	\$500,000	\$500,000
FY 2015	\$600,000	\$600,000
Future	\$600,000	\$600,000
TOTAL PROJECT EXPENSE	\$3,117,000	\$3,117,000

OPERATING IMPACT

Annual Increase/(Decrease) to Operating Budget

Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact



Water & Wastewater System Renewal & Replacement Sinking Funds

**201107 &
201113**

Project #:

201113

Account #: 401-7010-536.65-01, 401-7020-536.65-01

Project Status:

ONGOING

Project Location: Throughout Wellington

Project Start :

FY 2011

Type: Water/WW System R & R

Project Rank (5-highest; 1-lowest):

5

PROJECT DESCRIPTION

The sinking funds provide a means to reserve capital funds annually for unanticipated emergencies, events or system failures. Additionally, it identifies funds for debt service requirements.

LOCATION



PROJECT FUNDING

Water System Capital

Wastewater System Capital

TOTAL

Expenditures to Date	\$0	\$0	\$0
FY 2011 Budget Balance	\$125,000	\$0	\$125,000
FY 2012	\$125,000	\$125,000	\$250,000
FY 2013	\$150,000	\$150,000	\$300,000
FY 2014	\$150,000	\$150,000	\$300,000
FY 2015	\$150,000	\$150,000	\$300,000
Future	\$1,000,000	\$1,000,000	\$2,000,000
TOTAL PROJECT EXPENSE	\$1,700,000	\$1,575,000	\$3,275,000

OPERATING IMPACT

Annual Increase/(Decrease) to Operating Budget

Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Lift Station Upgrades and Rehabilitation	Project #:	702512
Account #: 401-7025-536.65-01	Project Status:	ONGOING
Project Location: Throughout Wellington	Project Start :	FY 2009
Type: Wastewater System R & R	Project Rank (5-highest; 1-lowest):	5

PROJECT DESCRIPTION

Repair, replace and renew existing sewage lift stations throughout Wellington. Will perform major rehabilitation of 7 to 8 stations and minor rehabilitation of 7 to 8 stations each year. Will start with stations in worst condition/highest risk. Replacement of forcemain piping. Several lift stations are nearing the end of useful life and need to be repaired and/or replaced in order to continue providing reliable wastewater service.



PROJECT FUNDING	Wastewater System Capital	TOTAL
Expenditures to Date	\$550,000	\$550,000
FY 2011 Budget Balance	\$1,000,000	\$1,000,000
FY 2012	\$644,560	\$644,560
FY 2013	\$1,160,320	\$1,160,320
FY 2014	\$994,560	\$994,560
FY 2015	\$995,000	\$995,000
Future	\$7,106,502	\$7,106,502
TOTAL PROJECT EXPENSE	\$12,450,942	\$12,450,942

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Sewer Collection System Renewal & Replacement

Project #: 201108

Account #: 401-7025-536.65-01

Project Status: ONGOING

Project Location: Throughout Wellington

Project Start : FY 2010

Type: Wastewater System Renewal & Replace. Project Rank (5-highest; 1-lowest): 5

PROJECT DESCRIPTION

Repair, replace and renew existing manholes and gravity pipes. Conduct Infill and Infiltration (I & I) study. Conduct sewer service cleanouts.

LOCATION



PROJECT FUNDING

	Wastewater System Capital	Wastewater System Capital	TOTAL
Expenditures to Date	\$1,000		\$1,000
FY 2011 Budget Balance	\$450,000		\$450,000
FY 2012	\$316,400		\$316,400
FY 2013	\$329,056		\$329,056
FY 2014	\$342,218		\$342,218
FY 2015	\$355,907		\$355,907
Future	\$355,907		\$355,907
TOTAL PROJECT EXPENSE	\$2,150,488		\$2,150,488

OPERATING IMPACT

Annual Increase/(Decrease) to Operating Budget

Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Wastewater Treatment Facility Expansion

Project #: 200703

Account #: 401-7020-536.65-01

Project Status: CONSTRUCTION

Project Location: 11860 Pierson Rd

Project Start : FY 2009

Type: Wastewater Sys Capacity

Project Rank (5-highest; 1-lowest) :

5

PROJECT DESCRIPTION

Expand the capacity of the wastewater treatment facility from 4.75 MGD to 6.5 MGD; expand reuse capacity from 0.5 MGD to 4 MGD with ultimate future reuse capacity of 6.5 MGD and provide future biosolids disposal (AA biosolids). Adds treatment and reuse capacity and provisions for future biosolids processing are required to meet increases in population & regulatory requirements.



PROJECT FUNDING	Wastewater Capacity Fees	Wastewater System Capital	TOTAL
Expenditures to Date	\$22,362,000	\$0	\$22,362,000
FY 2011 Budget Balance	\$300,000	\$0	\$300,000
FY 2012	\$0	\$150,000	\$150,000
FY 2013	\$0	\$0	\$0
FY 2014	\$0	\$0	\$0
FY 2015	\$0	\$0	\$0
Future	\$0	\$0	\$0
TOTAL PROJECT EXPENSE	\$22,662,000	\$150,000	\$22,812,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel	• One Added FTE - Wastewater Operator	\$68,000
Utilities	• Added electric for peltization process	\$25,000
Other		\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		\$93,000

Wastewater Treatment Facility Renewal & Replacement		Project #:	702026
Account #: 401-7020-536.65-01	Project Status:		ONGOING
Project Location: 11860 Pierson Road	Project Start :		FY 2009
Type: Wastewater System R & R	Project Rank (5-highest; 1-lowest):		5

PROJECT DESCRIPTION

Replace, repair and/or modify existing wastewater treatment facilities to continue providing safe and reliable wastewater service and disposal.



PROJECT FUNDING	Wastewater System Capital	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$1,500,000	\$1,500,000
FY 2012	\$1,990,000	\$1,990,000
FY 2013	\$200,000	\$200,000
FY 2014	\$112,000	\$112,000
FY 2015	\$300,000	\$300,000
Future	\$1,485,000	\$1,485,000
TOTAL PROJECT EXPENSE	\$5,587,000	\$5,587,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

General Facility Renewal & Replacement		Project #:	201109
Account #: 401-7016-536.65-01	Project Status:		ONGOING
Project Location: Throughout Wellington	Project Start :		FY 2010
Type: Water & Wastewater Capital	Project Rank (5-highest; 1-lowest) :		5

PROJECT DESCRIPTION

General maintenance to Utilities facilities to include painting, roofs and Wi-Fi and Scada repairs/upgrades. Ongoing facility maintenance will decrease costs in the long run as potential problems with buildings or facilities are identified earlier in the process.



PROJECT FUNDING	Water System Capital	TOTAL
Expenditures to Date	\$0	\$0
FY 2011 Budget Balance	\$175,000	\$175,000
FY 2012	\$105,000	\$105,000
FY 2013	\$105,000	\$105,000
FY 2014	\$818,000	\$818,000
FY 2015	\$210,000	\$210,000
Future	\$1,658,000	\$1,658,000
TOTAL PROJECT EXPENSE	\$3,071,000	\$3,071,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget
Personnel	\$0
Utilities	\$0
Other	\$0
Cost Reductions	\$0
Revenue Impact	\$0
TOTAL ANNUAL OPERATING IMPACT	No Operating Impact

Field Services Facility Phase II

Project #: 201038

Account #: 401-7014-536.65-01

Project Status: ONGOING

Project Location: 1100 Wellington Trace

Project Start : FY 2009

Type: Water & Wastewater Capital

Project Rank (5-highest; 1-lowest) : 5

PROJECT DESCRIPTION

Construction of new hardened, hurricane rated facility for the Utilities Field Services Department. The new facility remains at the Water Treatment Facility, but is in an area away from surrounding residences and does not conflict with treatment plant operations. The existing facility was outdated, inefficient and not hurricane-hardened.

LOCATION



PROJECT FUNDING	Water System Capital	TOTAL
Expenditures to Date	\$1,052,000	\$1,052,000
FY 2011 Budget Balance	\$200,000	\$200,000
FY 2012	\$400,000	\$400,000
FY 2013	\$0	\$0
FY 2014	\$0	\$0
FY 2015	\$0	\$0
Future	\$0	\$0
TOTAL PROJECT EXPENSE	\$1,652,000	\$1,652,000

OPERATING IMPACT	Annual Increase/(Decrease) to Operating Budget	
Personnel		\$0
Utilities	Electricity savings for energy efficient building	(\$1,000)
Other		\$0
Cost Reductions		\$0
Revenue Impact		\$0
TOTAL ANNUAL OPERATING IMPACT		(\$1,000)

TANGIBLE PERSONAL PROPERTY (TPP) AND NEW FIXED ASSETS

Fixed assets are specific items of property that are tangible in nature, have an expected life longer than one year and have a value of \$1,000 or more. The five year CIP includes planning for fixed asset replacements, and new purchases of vehicles, equipment and furnishings. Depending on the asset type, most assets are expected to have a useful life of 5 to 20 years. As a result, planned maintenance and periodic replacement is essential.

Vehicles, equipment and furnishings are first reviewed for replacement once the asset is 5 years old and then annually until replaced. Annual budget packets sent to departments include a TPP listing of inventoried fixed assets which are scheduled to be replaced. The list includes any assets whose replacement was deferred in previous years and details the asset number, description, location, original cost and estimated budget for the item. Divisions perform a local inventory and specify location changes, show what assets are deferred to future years and indicate the requested budget for each asset. Vehicles and motorized equipment are also evaluated by the Fleet Maintenance supervisor and computer replacements are recommended by Information Technology. New fixed asset requests include full description, cost, quotes and justification for additional assets.

TPP AND NEW FIXED ASSETS 2008 - 2012

	Actual FY08	Actual FY09	Actual FY10	Budget FY11	Budget FY12	Total Five Years
General Fund	\$476,431	\$129,461	\$287,088	\$493,390	\$146,899	\$1,533,269
Public Safety	-	-	-	-	-	\$ -
Emergency Operations	-	8,982	5,466	-	4,738	\$19,186
Safe Neighborhoods	-	3,732	13,362	-	-	\$17,094
Growth Management	24,337	242,452	-	161,784	-	\$428,573
Acme Improvement	19,309	90,818	80,415	323,250	44,663	\$558,454
Parks & Recreation	339,133	42,210	2,092	-	176,054	\$559,490
Road Maintenance	162,570	162,272	39,373	16,284	226,587	\$607,086
Total Governmental	\$1,021,780	\$679,926	\$427,796	\$994,708	\$598,941	\$3,723,152
Solid Waste	-	-	-	18,000	-	\$18,000
Water & Wastewater	218,485	233,460	374,309	521,172	696,662	\$2,044,088
Total Enterprise	\$218,485	\$233,460	\$374,309	\$539,172	\$696,662	\$2,062,088
TOTALS	\$1,240,265	\$913,386	\$802,105	\$1,533,880	\$1,295,603	\$5,785,240

Fund	Fiscal Year					5 Year Total
	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	
General Fund Revenues						
TPP Replacement	\$327,691	\$738,600	\$242,162	\$188,967	\$13,261	\$1,510,681
New Fixed Assets	-	-	-	-	-	-
Road Maintenance						
TPP Replacement	226,587	46,457	7,406	222,973	151,591	\$655,014
New Fixed Assets	-	-	-	-	-	-
Acme Improvement						
TPP Replacement	44,663	-	140,068	103,960	253,001	\$541,691
New Fixed Assets	-	-	-	-	-	-
Water & Wastewater						
TPP Replacement	696,662	348,705	215,560	324,087	9,423,737 *	\$11,008,751
New Fixed Assets	-	-	-	-	-	-
Solid Waste						
TPP Replacement	-	31,238	-	-	-	\$31,238
New Fixed Assets	-	-	-	-	-	-
Totals	\$1,295,603	\$1,164,999	\$605,196	\$839,987	\$9,841,590	\$13,747,375
* Wireless Meter Replacement scheduled						

Comprehensive reports are prepared from department requests and returned to the department heads for final review and approval. The totals of TPP replacements and new fixed assets budgeted are updated in the annual CIP schedule and future years reflect cost estimates for items deferred.

TPP AND NEW FIXED ASSETS NEXT FIVE YEARS

The projected cost of future fixed assets is an important consideration in municipal planning. As with major capital projects, the total amount expended annually on vehicles and equipment is significant. Thorough maintenance practices have enabled staff to postpone the replacement of City vehicles and equipment beyond their expected useful lives, saving current year expenditures. However, deferment of these expenses compounds future years' replacement expenses. The cost of the assets rises each year, and since budget projections are based on scheduled purchases to the extent known, the accumulation of various deferments over the years may cause one or two future years to be heavily impacted more than previously planned.





Appendices

ACCOUNTING AND FINANCIAL POLICIES

This section contains a summary of the various accounting and financial policies that are used to develop the annual budget and prepare the annual Comprehensive Annual Financial Report.

GENERAL POLICIES

Below are general guidelines that are used to assist with the annual budget process:

- In accordance with Florida Statutes 166.241(2) Wellington must adopt a balanced budget whereas planned revenues equal the total appropriations for expenditures.
- Financial results comparing actual versus budgeted revenues and expenditures will be analyzed and communicated to Council, Senior Management, and other key stakeholders on a monthly basis. This information will also be published on the city website.
- National, State and Local economic conditions will be monitored on an ongoing basis to ensure that the city is aware of the effects economic conditions have on the budgeting process.
- Wellington shall establish and maintain a standard of accounting practices.
- Except for long-term capital projects, encumbrances will lapse at the end of each fiscal year. Carry forward requests will be analyzed by the Finance Department.
- Current year revenue and expenditure projections will be updated and reviewed on a monthly basis to ensure accuracy and compliance. Projections will be realistic and conservative. Corrective action (line item transfers and budget amendments) will be initiated if significant budget variances are anticipated or noted.
- Investments will be analyzed monthly to ensure full compliance with the investment policy. Corrective action will be initiated immediately if the policy is violated.
- Investments will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity and financial return, in that order.
- Wellington will seek to maintain and, if possible, improve current bond rating in order to minimize borrowing costs and preserve access to credit.
- Cash flow forecasts are updated on an as-needed basis to ensure liquidity and reduce risks.
- Wellington will seek to comply with the suggested criteria of the GFOA in producing a budget document that meets the Distinguished Budget Presentation program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

- Wellington will seek to comply with the suggested criteria of the GFOA in producing a Comprehensive Annual Financial Report that meets the Certificate of Achievement for Excellence in Financial Reporting program criteria as a high quality comprehensive annual report in the spirit of transparency and full disclosure.
- In accordance with Section 218.32, Florida Statutes, Wellington will file its Annual Financial Report with the Florida Department of Financial Services within 45 days of receiving the auditor's report on the financial statements.
- Budgetary control is maintained at the department level, with the Finance Department providing support to departments in the administration of their budgets. Line item transfers within a department, except for personal services, can be initiated at the department level. Transfers between departments that cross funds or increase revenues or expenditures must be approved by Council.
- Various internal auditing procedures have been developed for different aspects of Wellington's daily operations. These procedures will be performed to ensure continued compliance with applicable laws and compliance with the city's policies and procedures. As necessary, corrective action will be communicated to the applicable personnel in charge of daily operations. Follow-up audits will be scheduled to ensure that corrective actions have been initiated rectifying the issue.
- Wellington utilizes a double entry system that includes the general ledger, books of original entry and suitable subsidiary records. The general ledger information is stored in an automated general ledger system. The books of original entry are posted and the general ledger and subsidiary ledgers are kept current and balanced to the control accounts quarterly, as necessary.
- Wellington uses the Uniform Accounting System Chart of Accounts developed by the State of Florida Department of Banking and Finance as an integral part of its accounting system.

REVENUES

- Wellington will seek a balanced tax base through support of economic development and through annexation of a sound mix of residential and commercial development.
- Wellington, recognizing the potential cash flow problems associated with property tax collection, will maintain a balanced mix of revenue sources.
- Wellington will place increased emphasis on user fees to finance municipal services costs and will maintain its various fees, and charges in a central reference manual. All revenue schedules, including taxes, rates, licenses, user fees and other charges, will be reviewed annually to insure that these revenue sources are kept up to date.
- Wellington will avoid dependence on temporary revenues to fund mainstream municipal services. One-time revenues will generally be used only for one-time expenditures.

- All revenues received for the purpose of stormwater management system operations and improvement shall be allocated to the Surface Water Management Fund. Such revenues shall only be used to fund operations, maintenance, rehabilitation and improvements of the stormwater management system and debt service in support of such functions.
- All potential grants shall be carefully examined for matching requirements (both dollar and level-of-effort matches). The funds necessary to match intergovernmental grants shall not exceed 5% of the net operating revenues.
- Wellington will aggressively seek League of Cities policy positions and state legislation for municipally earmarked revenues and/or revenue and authorizations which are inflation-responsive and for improved property valuation methods.
- Water and sewer rate structures will be maintained to adequately ensure that enterprise funds remain firmly and separately self-supporting, including the costs of operation, capital plant maintenance, debt service, depreciation and moderate system extensions. Comprehensive rate studies will be conducted every 5 years and updates performed to these studies annually unless changes in the operating environment dictate a full-scope study. Capital revenues will not be used to pay for operating expenses and will be used solely for system improvements and expansion.
- Wellington will generate significant investment income by achieving and maintaining a level of cash and investment equal to at least 25% of its total assets, excluding the Agency Fund and the Account Groups.
- An administrative transfer fee shall be paid by the Enterprise Funds to the Governmental Funds for services provided. The fee is reimbursement for the cost of personnel, equipment, materials, construction, facilities or service usage provided by Governmental Funds' departments. Consequently, the amount of each year's transfer fee will be based on the estimated Governmental Funds expenditures that represent direct and indirect services provided to the Enterprise Funds, less those that are directly billed to those funds.
- Revenue forecasts for the next five years shall be conservative; long range revenue projections and will be reviewed and updated on an as-needed basis, but at least annually.
- The Florida Legislative Committee of Intergovernmental Relations and the Florida Department of Revenue prepare revenue forecasts which are the basis for Wellington's state revenue sharing and half-cent sales tax budgets.
- All revenue received that is restricted by enabling legislation will be accounted for separately, based on which fund the monies belong too.

EXPENDITURES

- All assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.

- All current operating expenditures will be paid with current operating revenues. Budgetary procedures that fund current expenditures at the expense of future needs, such as postponing expenditures, accruing future revenues or rolling over short-term debt, will be avoided.
- The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital infrastructure and equipment.
- All equipment needs and replacements for the next five years will be projected and the projection will be reviewed and updated each year.
- Future operating costs and maintenance will be determined to the extent estimable prior to construction of all new capital facilities.
- Before any actions are taken or agreements are entered into that create fixed costs, current and future operating and capital cost implications will be fully determined.
- Where practical, performance measures and productivity indicators will be integrated into the budget.
- Expenditure forecasts for the next five years shall be all-inclusive and will be reviewed and updated on an as-needed basis, but annually at the very least.

CONTINGENCY AND FUND BALANCE

- Wellington will establish a contingency in each year's budget to:
 - ✓ Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature
 - ✓ Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies
 - ✓ Provide a local match for public or private grants, or
 - ✓ Meet unexpected small increases in service delivery costs
- Wellington will maintain a year-to-year "carryover balance" in an amount necessary to maintain adequate cash flow and to reduce the demand for short-term borrowing. The carryover balance shall be separate from the contingency and shall be determined subsequent to the start of the fiscal year.
- Reserves will be maintained at a level of at least 25 to 30% of Governmental Funds annual operating expenditures excluding transfers.
- The following is a description of the fund balance classifications used by Wellington. GASB 54 established a hierarchy of fund balance classifications based on the extent to which governments are bound by constraints placed on resources.
 - ✓ **Non-spendable** – amounts that are not in a spendable form or are required to be maintained intact

- Inventory, prepaids, interfund loans
- ✓ **Restricted** – amounts constrained to specific purposes by their providers
 - Debt covenants, grant proceeds, impact fees, gasoline tax, tax levies, building department,
- ✓ **Committed** – amounts constrained to specific purposes by the government itself.
 - Disaster recovery, rate stabilization, insurance, encumbrances, program fees to be used for program expenses,
- ✓ **Assigned** – amounts a government intends to issue for a specific purpose
 - Road and capital maintenance, subsequent year's expenditures
- ✓ **Unassigned** – amounts that are available for any purpose

In the fund financial statements, governmental funds report amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose as non-spendable, restricted or committed. Fund balance amounts that are reported as assigned or unassigned fund balances represent tentative plans for financial resource use in a future period



MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND FINANCIAL STATEMENT PRESENTATION

The government-wide, proprietary fund and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The General Fund, Special Revenue Funds, and Capital Project Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, Wellington considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items reported in governmental funds are considered to be measurable and available only when cash is received by Wellington.

The Water/Wastewater Fund and Solid Waste Fund are reported using the economic resources measurement focus and the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned and expenses are reported when a liability is incurred, regardless of the timing of the related cash flow.

GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Comprehensive Annual Report (CAFR) presents the status of Wellington's finances on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of Wellington's activities and its component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identified with a specific function or segment. Indirect expenses for centralized services and administrative overhead are allocated among the programs, functions, and segments using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental, proprietary, and fiduciary funds, although the latter are excluded from the government-wide financial statements. Major individual governmental funds and

major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining non-major governmental funds are aggregated and reported as non-major funds.

DEPOSITS AND INVESTMENTS

Cash and investments of each fund, except certain investments in the debt service and enterprise funds, are accounted for in pooled cash and investment accounts with each fund maintaining its proportionate equity in the pooled accounts. The use of a pooled cash and investment account enables Wellington to invest idle cash for short periods of time, thereby maximizing earnings potential. Income earned from this pooling of investments is allocated to the respective funds based upon average monthly proportionate balances. Investments are stated at fair value.

Wellington considers cash on hand, demand deposits, and all other short-term investments that are highly liquid to be cash equivalents. Highly liquid short-term investments are those readily convertible to a known amount of cash, that at the day of purchase, have a maturity date not longer than three months.

All cash deposits are held in qualified public depositories pursuant to State of Florida Statutes, Chapter 280, “Florida Security for Public Deposits Act”, and are collateralized with eligible securities having a market value equal to a percentage of the average daily or monthly balance of all public deposits. Wellington’s investment practices are governed by Chapter 218.415 of the Florida Statutes and the requirements of outstanding bond issues.

RECEIVABLES

Receivables include amounts due from other governments and others for services provided by Wellington. Receivables are recorded and revenues are recognized as earned or as specific program expenditures/expenses are incurred. Allowances for uncollectible receivables are based on historical trends and the periodic aging of receivables.

INVENTORIES AND PREPAID ITEMS

Inventories are valued at the lower of cost (first-in, first-out) or market. Wellington uses the consumption method wherein all inventories are maintained by perpetual records, expensed when used and adjusted by an annual physical count. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

RESTRICTED ASSETS

Certain debt proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets because their use is limited by applicable bond covenants.

CAPITAL ASSETS AND DEPRECIATION

Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items) and are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined as assets with an initial individual cost of \$1,000 or more and an estimated useful life in excess of one year.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are assets of the city as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized as assets in the government-wide statement of net assets. General capital assets are carried at historical cost. Where cost cannot be determined from the available records, estimated historical cost has been used to record the estimated value of the assets. Assets acquired by gift or bequest are recorded at their fair value at the date of donation. The road network was valued based on current construction costs discounted by consumer price indices for highway construction.

Capital assets of the enterprise funds are capitalized in the fund in which they are utilized. The valuation basis for enterprise fund capital assets are the same as those used for general capital assets. Net interest cost is capitalized on enterprise fund projects during the construction period in accordance with Statements of Financial Accounting Standards Nos. 34 and 62.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. Other repairs and maintenance costs are expensed as incurred.



Throughout the year and/or during the annual fixed asset inventory it may be determined that an asset has a decline in service utility or value. These impaired assets are adjusted to reflect the loss of value and any cost to restore the asset to full functioning capacity. Based on the reason of impairment, GASB 42 sets forth prescribed methods in which to test the validity and measure of the impairment.

Depreciation is provided over the estimated useful life using the straight-line method of depreciation and the estimated lives for each major class of depreciable fixed assets are as follows:

Distribution lines	40 years
Buildings and utility plants	30 years
Telemetry and wells	20 years
Major equipment	15 years
Land improvements	10 years
Meters	10 years
Furniture, fixtures, equipment and vehicles	5 years
Computers	3 years

The street network is not depreciated; instead Wellington uses the modified approach in accounting for its streets. This approach allows governments to report as expenses in lieu of depreciation, infrastructure expenditures that maintain the asset but do not add to or improve the asset. Additions and improvements to the street network are capitalized. Wellington uses an asset management system to rate street condition and to quantify maintenance efforts.

COMPENSATED ABSENCES

City employees are granted compensated absence pay for annual leave based on length of service. Annual leave is accrued as a liability when benefits are earned by the employees, that is, the employees have rendered services that give rise to the liability and it is probable that Wellington will compensate the employees in some manner, e.g., in cash or in paid time-off, now or upon termination or retirement. Benefits for employees include major illness leave, which accrues at 4 hours per month per employee. Employees may utilize this benefit for an illness lasting more than one day. Upon separation of service, and with 10 years of continuous service, any balance of these hours are valued at the current hourly pay rate, and are paid into the Retirement Health Savings Plan sponsored by ICMA. In this plan, monies are used by individuals to pay for qualified medical expenses, including premiums. For individuals that leave prior to 10 years of service, this time is forfeited. Compensated absences are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured. For the governmental funds, compensated absences are liquidated by the fund in which employees are compensated. Those funds are the General; Safe Neighborhoods; Planning, Zoning and Building; Recreation Programs; Gas Tax Maintenance, and Surface Water Management.

LONG-TERM OBLIGATIONS

In the government-wide financial statements, and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

NET ASSETS

Equity in the government-wide statement of net assets is displayed in three categories: 1) invested in capital assets net of related debt, 2) restricted, 3) unrestricted. Net assets invested in capital assets, net of related debt consist of capital assets reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct, or improve those assets. Net assets are reported as restricted when there are legal limitations imposed on their use by enabling legislation or external restrictions by other governments, creditors, or grantors. Unrestricted net assets consist of all net assets that do not meet the definition of either of the other two components.

INTERFUND TRANSACTIONS

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances

between funds are reported as “due to/from other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

PROPERTY TAXES

Under Florida law, the assessment of all properties and the collection of all county, municipal, school board, and special district property taxes are consolidated in the offices of the county Property Appraiser and county Tax Collector, respectively. All property is reassessed according to its fair market value on January 1 of each year and each assessment roll is submitted to the State Department of Revenue for review to determine if the assessment roll meets all of the appropriate requirements of State law. Wellington Charter permits it to levy property taxes at a rate of up to 5 mills.

Taxes may be paid less a 4% discount in November or at declining discounts each month through the month of February. All unpaid taxes become delinquent on April 1st following the year in which they are assessed. Delinquent taxes on real property bear interest at 18% per year. On or prior to June 1st following the tax year, certificates are offered for sale for all delinquent taxes on real property.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from estimates.

DEBT MANAGEMENT

Below is a summary of the procedures performed related to debt service:

- Total debt service, with the exception of special assessment debt, will not exceed 10% of net operating revenues.
- Before any long-term debt is issued, the impact of debt service on total annual fixed costs will be analyzed.
- Overall net debt will not exceed 5% of assessed valuation and overall net debt per capita will not exceed \$1,000 or 10% of per capita income, whichever is lower.
- Proceeds from long-term debt will not be used for current, on-going operations.
- Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.



- Bonds and other long-term borrowings will be paid back within a period not to exceed the expected useful life of the capital project.
- Where ever possible, special assessment, revenue or other self-supporting bonds will be used instead of general obligation bonds.
- Wellington will utilize the form of borrowing that is most cost effective, including not just interest expense but all costs, including upfront costs, administrative and legal expenses, and reserve requirements.
- Good communication with investment bankers, bond counsel, and bond rating agencies will be maintained and a policy of full disclosure on every financial report and bond prospectus will be followed.
- All debt service payments will be paid on time, in accordance with the applicable debt service terms.



FINANCIAL SUMMARIES

WELLINGTON ADOPTED BUDGET

		GENERAL FUND			SPECIAL REVENUE FUNDS		
		General Fund	Public Safety	Emergency Operations	PZ&B Operations	Acme Improvement	Gas Tax Operations
REVENUES							
	Ad Valorem Taxes	\$12,763,314					
	Non Ad Valorem Assessments					\$4,893,450	
	Utility Taxes	3,438,000					
	Franchise Fees	3,150,000					
	Local Comm Services Tax	2,750,000					
	Intergovernmental	3,960,000					1,000,000
	Licenses & Permits	175,000			1,982,500		
	Fines & Forfeitures	110,000			265,000		
	Charges for Services		60,000		180,000	352,000	
	Recreation Programs	1,405,565					
	Miscellaneous	147,200			29,000	20,000	
	Impact fees						
	Interest	140,000			75,000	31,500	15,625
	Subtotal	\$28,039,079	\$60,000	\$ -	\$2,531,500	\$5,296,950	\$1,015,625
	Appropriation of Reserves	558,099			327,979		314,538
	Total Transfers In & Indirect Cost Allocations	\$3,600,000	\$7,432,054	\$34,138	\$1,050,000	\$ -	\$1,000,000
	TOTAL REVENUES	\$32,197,178	\$7,492,054	\$34,138	\$3,909,479	\$5,296,950	\$2,330,163
EXPENDITURES							
	Executive Offices	3,174,002					
	Information & Technology	2,086,127					
	OFMB	1,874,067					
	Risk Management	1,050,736					
	Customer Service	153,335					
	Human Resources	322,620					
	Construction & Engineering Svcs	503,764					
	Total General Government	9,164,651				-	
	Wellington 2060	532,177					
	Safe Neighborhoods	877,474					
	Total Economic Environment	1,409,651					
	Law Enforcement		7,492,054				
	Total Public Safety	-	7,492,054				
	Total Public Works	6,450,187				3,140,680	
	Growth Management				226,705		
	Code Compliance				968,266		
	Planning & Zoning				488,618		
	Building				1,404,890		
	Total Physical Environment	6,450,187			3,088,479	3,140,680	
	Total Transportation						1,603,576
	Emergency Operations			29,400			-
	Culture & Recreation	3,319,034					-
	Total Capital Outlay	322,953	-	4,738	-	44,663	226,587
	Debt Service						-
	Non-Departmental:	630,260			21,000	-	-
	Total Governmental Exp before transfers						
	Unassigned Capital Funding						
	Transfers Out:						
	Indirect Cost Allocations				800,000	750,000	500,000
	To Fund Road Operations	1,000,000					
	To Fund P&Z/Code Operations	1,050,000					
	Transfers Out to Capital Fund	1,308,750				1,350,000	
	To Fund Emergency Operations	34,138					
	To Fund General Debt Service	75,500					
	To Fund Public Safety	7,432,054					
	To Fund Gas Tax Road Capital	-					
	Total Transfers Out	\$10,900,442	\$ -	\$ -	\$800,000	\$2,100,000	\$500,000
	Increase to Reserves	\$ -	\$ -	\$ -	\$ -	\$11,607	\$ -
	TOTAL EXPENDITURES	\$32,197,178	\$7,492,054	\$34,138	\$3,909,479	\$5,296,950	\$2,330,163

FY 2012 GENERAL GOVERNMENT FUNDS

CAPITAL FUNDS				Debt Service	Proposed FY 2012	Adopted FY 2011	
Recreation Impact Fees	Gas Tax Capital	Road Impact Fees	Capital Improvement				
					\$12,763,314	\$12,817,621	REVENUES
					4,893,450	4,895,000	Ad Valorem Taxes
					3,438,000	3,238,000	Non Ad Valorem Assessments
					3,150,000	3,400,000	Utility Taxes
					2,750,000	2,800,000	Franchise Fees
	715,000		200,000		5,875,000	5,197,000	Local CommServices Tax
					2,157,500	1,942,500	Intergovernmental
					375,000	255,000	Licenses & Permits
					592,000	665,750	Fines & Forfeitures
					1,405,565	1,366,330	Charges for Services
-	650,000		-		846,200	491,600	Recreation Programs
250,000		100,000			350,000	437,439	Miscellaneous
62,500	50,000	31,250	31,250		437,125	1,042,000	Impact fees
\$312,500	\$1,415,000	\$131,250	\$231,250	\$ -	\$39,033,154	\$38,548,240	Interest
					1,200,616	4,169,326	Subtotal
\$ -	\$ -	\$225,000	\$2,658,750	\$1,958,700	\$17,958,642	\$18,295,448	Appropriation of Reserves
\$312,500	\$1,415,000	\$356,250	\$2,890,000	\$1,958,700	\$58,192,412	\$61,013,014	Total Transfers In & Indirect Cost Allocation
							TOTAL REVENUES
					\$3,174,002	\$3,188,620	EXPENDITURES
					2,086,127	2,047,160	Executive Offices
					1,874,067	2,169,939	Information & Technology
					1,050,736	1,119,669	OFMB
					153,335	137,364	Risk Management
					322,620	419,007	Customer Service
					503,764	179,595	Human Resources
					9,164,651	9,261,354	Construction & Engineering Svcs
					532,177	937,663	General Government
					877,474	993,264	Wellington 2060
					1,409,651	1,930,927	Safe Neighborhoods
					7,492,054	7,488,278	Total Economic Environment
					7,492,054	7,488,278	Law Enforcement
					9,590,867	9,479,027	Total Public Safety
					226,705	181,103	Total Public Works
					968,266	748,785	Growth Management
					488,618	497,419	Code Compliance
					1,404,890	1,692,329	Planning & Zoning
					12,679,346	12,598,663	Building
					1,603,576	1,574,471	Total Physical Environment
					29,400	28,500	Total Transportation
					3,319,034	3,180,597	Emergency Operations
					5,210,941	5,744,650	Culture & Recreation
					1,958,700	2,150,200	Capital Outlay
					651,260	620,493	Debt Service
					\$43,518,613	\$44,578,133	Non-Departmental
(1,140,250)	(510,125)	(96,075)			(1,746,450)	-	Total Governmental Exp before transfers
					2,050,000	2,370,000	Unassigned Capital Funding
					1,000,000	1,100,961	Transfers Out:
					1,050,000	1,100,000	Indirect Cost Allocations
					2,658,750	2,256,942	To Fund Road Operations
					34,138	28,500	To Fund P&Z/Code Operations
1,452,750	103,125	327,325			1,958,700	2,150,200	To Fund Emergency Operations
					7,432,054	7,428,278	To Fund General Debt Service
	225,000				225,000	-	To Fund Public Safety
\$1,452,750	\$328,125	\$327,325	\$ -	\$ -	\$16,408,642	16,434,881	To Fund Gas Tax Road Capital
\$ -	\$ -	\$ -	\$ -	\$ -	\$11,607	-	Total Transfers Out
\$312,500	\$1,415,000	\$356,250	\$2,890,000	\$1,958,700	\$58,192,412	\$61,013,014	Increase/Decrease to Reserves
							TOTAL EXPENDITURES

GOVERNMENTAL CHANGES IN

	General Fund				Special Revenue Funds			
	Actual 2008/2009	Actual 2009/2010	Estimated 2010/2011	Adopted 2011/2012	Actual 2008/2009	Actual 2009/2010	Estimated 2010/2011	Adopted 2011/2012
Revenues								
Property Taxes								
Ad Valorem Taxes	\$16,049,186	\$14,459,669	\$12,899,941	\$12,763,314				
Non Ad Valorem Assessments	-	-	-	-	\$3,549,190	\$4,193,890	\$4,797,794	\$4,893,450
Utility Taxes	3,451,151	3,792,079	3,863,992	3,438,000	-	-	-	-
Franchise Fees	3,594,701	3,298,051	3,266,018	3,150,000	-	-	-	-
Local Communication Services Tax	3,183,481	2,979,048	2,792,100	2,750,000	-	-	-	-
Intergovernmental Revenue	4,415,603	4,178,479	4,306,664	3,960,000	2,529,087	1,056,684	1,135,643	1,000,000
Licenses and Permits	285,087	273,806	223,855	175,000	2,678,182	3,040,837	3,273,413	1,982,500
Fines & Forfeitures	131,134	446,362	177,142	110,000	409,833	1,077	471,590	265,000
Charges For Services	16,728	5,664	1,735,166	1,465,565	1,750,023	1,795,085	595,607	532,000
Interest Income	1,118,132	522,128	461,226	140,000	488,568	248,228	131,155	122,125
Miscellaneous Revenues	264,592	307,431	184,715	147,200	314,000	244,829	203,782	49,000
Impact Fees	-	-	-	-	-	-	-	-
Use of Reserves	-	-	-	-	-	-	-	-
Transfers In	8,580,960	4,929,904	4,230,567	3,600,000	11,391,648	3,319,942	2,200,961	2,050,000
Bonds Issued	-	-	-	-	-	-	-	-
Sale of Capital Assets	-	871,362	-	-	-	-	-	-
Total Revenues	\$41,090,755	\$36,063,983	\$34,141,386	\$31,699,079	\$23,110,531	\$13,900,572	\$12,809,945	\$10,894,075
Change from Prior Year		-12%	-5%	-7%		-40%	-8%	-15%
Expenditures								
General Government	\$8,776,393	\$9,803,856	\$9,128,074	\$9,164,659				
Public Safety	6,986,980	7,386,470	7,451,149	7,492,054				
Physical Environment	6,414,702	6,683,708	5,422,989	6,450,187	\$4,887,400	\$4,476,500	\$5,196,134	\$6,229,159
Economic Environment	-	829,086	5,285	1,558,377	-	-	-	-
Transportation	-	-	-	-	1,526,599	1,399,144	1,356,438	\$1,603,576
Culture & Recreation	-	-	2,763,447	\$3,170,308	5,669,239	2,654,469	-	-
Emergency Operations	-	27,244	14,095	29,400	-	-	-	-
Capital Outlay	142,176	305,916	635,315	327,691	537,751	121,880	457,465	271,250
Debt Service	-	-	-	-	-	-	-	-
Non-departmental	-	127,979	172,743	630,260	-	-	-	21,000
Transfers Out*	17,181,609	10,643,947	3,435,071	3,434,250	6,814,992	5,450,166	3,474,407	3,400,000
Payment to Bond Escrow Agent	-	-	-	-	-	-	-	-
Operating Contingency	-	-	-	-	-	-	-	-
Total Expenditures	\$39,501,860	\$35,808,206	\$29,028,167	\$32,257,186	\$19,435,981	\$14,102,159	\$10,484,444	\$11,524,985
Change from Prior Year		-9%	-19%	11%		-27%	-26%	10%
Revenues Over (Under)	1,588,895	255,777	5,113,219	(558,107)	3,674,550	(201,587)	2,325,501	(630,910)
Expenditures								
Fund Balances, Beginning of Year	\$22,635,381	24,224,276	\$24,480,053	\$29,593,272	\$9,478,573	\$13,153,123	\$12,951,536	\$15,277,037
Fund Balances, End of Year	24,224,276	\$24,480,053	\$29,593,272	\$29,035,165	\$13,153,123	\$12,951,536	\$15,277,037	\$14,646,127
Change from Prior Year		1%	21%	-2%		-2%	18%	-4%

*Does not include transfers out to Public Safety, Emergency Operations or Safe Neighborhood subfunds

FUND BALANCES FY 2009 – FY 2012

Capital Funds				Debt Service Funds				TOTAL GOVERNMENTAL			
Actual 2008/2009	Actual 2009/2010	Estimated 2010/2011	Adopted 2011/2012	Actual 2008/2009	Actual 2009/2010	Estimated 2010/2011	Adopted 2011/2012	Actual 2008/2009	Actual 2010/2011	Estimated 2010/2011	Adopted 2011/2012
								\$16,049,186	\$14,459,669	\$12,899,941	\$12,763,314
								3,549,190	4,193,890	4,797,794	4,893,450
								3,451,151	3,792,079	3,863,992	3,438,000
								3,594,701	3,298,051	3,266,018	3,150,000
								3,183,481	2,979,048	2,792,100	2,750,000
\$6,562,986	\$12,922,252	\$4,556,154	\$915,000					13,507,676	18,157,415	9,998,461	5,875,000
-	-	-	-					2,963,269	3,314,643	3,497,268	2,157,500
-	-	-	-					540,967	447,439	648,732	375,000
-	-	-	-					1,766,751	1,800,749	2,330,773	1,997,565
1,794,593	565,334	234,816	175,000					3,401,293	1,335,690	827,197	437,125
214,574	341,447	149,490	650,000					793,166	893,707	537,987	846,200
356,648	479,118	1,057,618	350,000					356,648	479,118	1,057,618	350,000
-	-	-	-					-	-	-	-
7,325,115	9,694,038	2,256,942	2,883,750	2,153,567	2,149,483	2,150,200	1,958,700	29,451,290	20,093,367	10,838,670	10,492,450
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	871,362	-	-
\$16,253,916	\$24,002,189	\$8,255,020	\$4,973,750	\$2,153,567	\$2,149,483	\$2,150,200	\$1,958,700	\$82,608,769	\$76,116,227	\$57,356,551	\$49,525,604
	48%	-66%	-40%		0%	0%	-9%		-8%	-25%	-14%
								\$8,776,393	\$9,803,856	\$9,128,074	\$9,164,659
								6,986,980	7,386,470	7,451,149	7,492,054
								11,302,102	11,160,208	10,619,123	12,679,346
								-	829,086	5,285	1,558,377
								1,526,599	1,399,144	1,356,438	1,603,576
								5,669,239	2,654,469	2,763,447	3,170,308
								-	27,244	14,095	29,400
\$13,412,054	\$30,585,758	\$13,244,292	\$4,612,000					14,091,981	31,013,554	14,337,072	5,210,941
-	-	-	-	\$2,153,533	\$2,149,484	\$2,150,102	\$1,958,700	2,153,533	2,149,484	2,150,102	1,958,700
-	-	-	-	-	-	-	-	-	127,979	172,743	651,260
2,133,480	2,068,181	2,068,625	2,108,200	-	-	-	-	26,130,081	18,162,294	8,978,103	8,942,450
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-				
\$15,545,534	\$32,653,939	\$15,312,917	\$6,720,200	\$2,153,533	\$2,149,484	\$2,150,102	\$1,958,700	\$76,636,908	\$84,713,788	\$56,975,630	\$52,461,071
	110%	-53%	-56%		0%	0%	-9%		11%	-33%	-8%
708,382	(8,651,750)	(7,057,897)	(1,746,450)	34	(1)	98	-	5,971,861	(8,597,561)	380,921	(2,935,467)
\$44,864,572	\$45,572,954	\$36,921,204	\$29,863,307	\$75,092	\$75,126	\$75,125	\$75,223	\$77,053,618	\$83,025,479	\$74,427,918	\$74,808,839
\$45,572,954	\$36,921,204	\$29,863,307	\$28,116,857	\$75,126	\$75,125	\$75,223	\$75,223	\$83,025,479	\$74,427,918	\$74,808,839	\$71,873,372
	-19%	-19%	-6%		0%	0%	0%		-10%	1%	-4%

ENTERPRISE CHANGES IN FUND

	<i>Water/Wastewater System</i>			
	Actual 2008/2009	Actual 2009/2010	Estimated 2010/2011	Adopted 2011/2012
<i>Operating Revenues</i>				
Charges For Services	\$13,645,985	\$14,922,165	\$15,951,914	\$16,221,000
Special Assessments				
Franchise Fees				
Intergovernmental				
Other	856,593	171,849	170,373	154,000
Total Operating Revenues	\$ 14,502,578	\$ 15,094,014	\$ 16,122,287	\$ 16,375,000
Revenues to Fund Reserves				
Total Net Revenues	\$ 14,502,578	\$ 15,094,014	\$ 16,122,287	\$ 16,375,000
<i>Change from Prior Year</i>		4%	7%	2%
<i>Operating Expenditures</i>				
Water Services	\$3,886,409	\$3,216,172	\$2,880,901	\$3,590,878
Wastewater Services	2,255,728	1,856,039	1,675,521	2,769,373
Laboratory	103,360	103,893	90,753	107,832
Water Distribution	621,661	589,517	611,350	823,997
Customer Service	709,179	659,871	421,121	626,127
General and Administrative	686,186	753,979	724,049	776,756
Solid Waste				
Depreciation	4,849,894	5,180,536	4,300,000	5,300,000
Total Operating Expenditures	\$13,112,417	\$12,360,007	\$10,703,696	\$13,994,963
<i>Change from Prior Year</i>		-6%	-13%	31%
Income (Loss) from Operations	\$1,390,161	\$2,734,007	\$5,418,591	\$2,380,037
<i>Nonoperating Revenues (Expenses)</i>				
Investment Income	\$1,448,929	\$519,788	\$289,773	\$281,250
Gain/(Loss) on Sale of Assets	(2,303,629)			
Interest Expense	(457,499)	(377,449)	(130,824)	(186,200)
Operating Grant				
Amortization of Bond Issuance Costs	(178,426)	(178,426)	(178,426)	(178,500)
Total Nonoperating Revenues	(\$1,490,625)	(\$36,087)	(\$19,477)	(\$83,450)
<i>Change from Prior Year</i>		-98%	-46%	328%
<i>Income (Loss) Before Contributions and Transfers</i>	(\$100,464)	\$2,697,920	\$5,399,114	\$2,296,587
<i>Capital Contributions</i>				
Capacity Charges	\$162,483	\$237,773	330,050	\$125,000
Distribution Lines	1,918,511	1,096,932		
Meters	12,946	12,950	20,893	-
Capital Grant			20,000	
System Expansion Projects				758,600
Transfers In				
Transfers Out	(1,450,000)	(1,480,000)	(1,860,500)	(1,550,000)
<i>Change in Net Assets</i>	\$543,476	\$2,565,575	\$3,909,557	\$1,630,187
Net Assets, Beginning of Year	\$136,418,893	\$136,962,369	\$139,527,944	\$143,437,501
<i>Net Assets, End of Year</i>	\$136,962,369	\$139,527,944	\$143,437,501	\$145,067,688
		2%	3%	1%

NET ASSETS FY 2009 – FY 2012

<i>Solid Waste</i>				<i>TOTAL ENTERPRISE</i>			
Actual 2008/2009	Actual 2009/2010	Estimated 2010/2011	Adopted 2011/2012	Actual 2008/2009	Actual 2009/2010	Estimated 2010/2011	Adopted 2011/2012
\$46,710	\$63,846	\$62,804	\$20,000	\$13,692,695	\$14,986,011	\$16,014,718	\$16,241,000
3,419,822	3,402,705	3,395,994	3,470,166	3,419,822	3,402,705	3,395,994	3,470,166
214,445	210,537	212,119	200,000	214,445	210,537	212,119	200,000
	107,766	166,415	100,000	-	107,766	166,415	100,000
26,562	21,756	20,564	20,000	883,155	193,605	190,937	174,000
\$ 3,707,539	\$ 3,806,610	\$ 3,857,896	\$ 3,810,166	\$ 18,210,117	\$ 18,900,624	\$ 19,980,183	\$ 20,185,166
				-	-	-	-
\$ 3,707,539	\$ 3,806,610	\$ 3,857,896	\$ 3,810,166	\$ 18,210,117	\$ 18,900,624	\$ 19,980,183	\$ 20,185,166
	3%	1%	-1%		4%	6%	1%
				\$3,886,409	\$3,216,172	\$2,880,901	\$3,590,878
				2,255,728	1,856,039	1,675,521	2,769,373
				103,360	\$103,893	90,753	107,832
				621,661	589,517	611,350	823,997
				709,179	659,871	421,121	626,127
				686,186	753,979	724,049	776,756
\$5,819,447	\$3,124,988	\$2,658,275	\$3,347,098	5,819,447	3,124,988	2,658,275	3,347,098
18,045	4,998	-	-	4,867,939	5,185,534	4,300,000	5,300,000
\$5,837,492	\$3,129,986	\$2,658,275	\$3,347,098	\$18,949,909	\$15,489,993	\$13,361,971	\$17,342,061
	-46%	-15%	26%		-18%	-14%	30%
				-	-	-	-
(\$2,129,953)	\$676,624	\$1,199,621	\$463,068	(\$739,792)	\$3,410,631	\$6,618,212	\$2,843,105
\$229,365	\$87,624	\$79,478	\$81,250	1,678,294	607,412	369,251	362,500
				(2,303,629)	-	-	-
				(457,499)	(377,449)	(130,824)	(186,200)
	1,503,794			-	1,503,794	-	-
				(178,426)	(178,426)	(178,426)	(178,500)
\$229,365	\$1,591,418	\$79,478	\$81,250	(\$1,261,260)	\$1,555,331	\$60,001	(\$2,200)
	594%	-95%	2%		-223%	-96%	-104%
(\$1,900,588)	\$2,268,042	\$1,279,099	\$544,318	(\$2,001,052)	\$4,965,962	\$6,678,213	\$2,840,905
				\$162,483	\$237,773	\$330,050	\$125,000
				1,918,511	1,096,932	-	-
				12,946	12,950	20,893	-
				-	-	20,000	-
				-	-	-	758,600
				-	-	-	-
(2,193,904)	(351,073)	(277,925)	(375,567)	(3,643,904)	(1,831,073)	(2,138,425)	(1,925,567)
				-	-	-	-
(\$4,094,492)	\$1,916,969	\$1,001,174	\$168,751	(\$3,551,016)	\$4,482,544	\$4,910,731	\$1,798,938
\$8,332,666	\$4,238,174	\$6,155,143	\$7,156,317	\$144,751,559	\$141,200,543	\$145,683,087	\$150,593,818
\$4,238,174	\$6,155,143	\$7,156,317	\$7,325,068	\$141,200,543	\$145,683,087	\$150,593,818	\$152,392,756
	45%	16%	2%		3%	3%	1%

ADOPTED TOTAL ENTERPRISE BUDGET

	WATER & WASTEWATER UTILITY SYSTEM	SOLID WASTE COLLECTION AND RECYCLING	TOTAL
OPERATING REVENUES			
Non Ad Valorem Assessment:			
Solid Waste (1)		\$3,470,166	\$3,470,166
Charges for Services	\$16,221,000	20,000	16,241,000
Intergovernmental Revenue		100,000	100,000
Interest Income	281,250	81,250	362,500
Miscellaneous Revenues	154,000	220,000	374,000
Capacity Fee Charges	125,000		125,000
TOTAL REVENUES	\$16,781,250	\$3,891,416	\$20,672,666
Appropriation of Reserves	2,713,635		2,713,635
Less: Revenues to Fund Reserves		-	-
Net Total Revenues	\$19,494,885	\$3,891,416	\$23,386,301
OPERATING EXPENDITURES			
Water Treatment Plant	\$2,739,607		\$2,739,607
Wastewater Treatment Plant	1,900,611		1,900,611
Field Services	2,016,257		2,016,257
Utility System Maintenance	527,773		527,773
Solid Waste Collection Services		\$3,347,098	3,347,098
Laboratory	107,832		107,832
Customer Service	626,127		626,127
Utilities Administration	734,756		734,756
Non Departmental	42,000		42,000
Capital Outlay	6,350,222	-	6,350,222
Capital Contingency	-	-	-
Transfers Out (Indirect Cost Allocation)	1,550,000	375,567	1,925,567
Total Operating Expenditures	\$16,595,185	\$3,722,665	\$20,317,850
NON-OPERATING EXPENDITURES			
Debt Service	2,899,700	-	2,899,700
Total Non-Operating Expenditures	\$2,899,700	-	\$2,899,700
Increase to Capacity Fee Account	(633,600)		(633,600)
Subtotal Expenditures	\$18,861,285	\$3,722,665	\$22,583,950
Revenues over/(under) Expenditures	633,600	168,751	\$802,351
TOTAL EXPENDITURES	\$19,494,885	\$3,891,416	\$23,386,301
CAPACITY CHARGES			
Water Capacity	75,000		75,000
Sewer Capacity	50,000		50,000
Restricted Interest Income	-		-
Total Anticipated Charges	\$125,000		\$125,000
System Expansion Projects	758,600		758,600
Increase to Capacity Fee Account	(\$633,600)		(\$633,600)
Depreciation & Amortization	\$5,300,000	\$0	\$5,300,000

(1) Solid Waste Collection fees are billed via a non-ad valorem special assessment

RESOLUTION NO. R2011-70

A RESOLUTION OF WELLINGTON, FLORIDA'S COUNCIL
ADOPTING THE TAX LEVY AND MILLAGE RATE FOR
WELLINGTON FOR THE FISCAL YEAR COMMENCING
OCTOBER 1, 2011, AND ENDING SEPTEMBER 30, 2012; AND
PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of Wellington has, pursuant to the Charter and the Laws of the State of Florida, prepared a proposed millage rate necessary to fund the Budget for Wellington for Fiscal Year commencing October 1, 2011, and ending September 30, 2012; and

WHEREAS, the first Public Hearing upon the proposed tax levy of 2.50 millage per \$1,000.00 value was held on September 12, 2011, commencing at 7:00 p.m. pursuant to duly advertised Public Notice, wherein said proposed millage was set at 2.50 mills; and

WHEREAS, a second Public Hearing was held on September 26, 2011, pursuant to duly advertised notice; and

WHEREAS, Wellington's Council has reviewed the tentative proposed millage rate and finds that it will meet the needs and requirements of Wellington and its residents for the forthcoming Fiscal Year.

NOW, THEREFORE, BE IT RESOLVED BY WELLINGTON, FLORIDA'S COUNCIL
that:

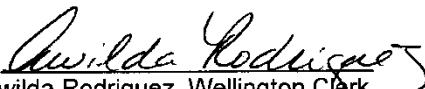
SECTION 1. The proposed tax levy of 2.50 per \$1,000.00 value is hereby approved and adopted by Wellington's Council for the Fiscal Year commencing October 1, 2011, and ending September 30, 2012. The millage is less than the rolled back rate, which is 2.5277 mills, by 1.1%.

SECTION 2. A certified copy of this Resolution will be forwarded to the Property Appraiser and Tax collector within three (3) days after adoption and to the Department of Revenue within thirty (30) days after adoption.

PASSED AND ADOPTED this 26th day of September, 2011.

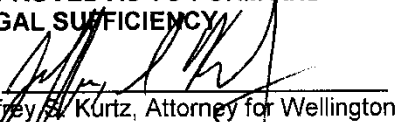
ATTEST:

WELLINGTON

BY: 
Awilda Rodriguez, Wellington Clerk

BY: 
Darrell Bowen, Mayor

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY**

BY: 
Jeffrey M. Kurtz, Attorney for Wellington

RESOLUTION NO. 2011-71

**A RESOLUTION OF WELLINGTON, FLORIDA'S COUNCIL ADOPTING
A BUDGET FOR THE VILLAGE OF WELLINGTON FOR THE FISCAL
YEAR COMMENCING OCTOBER 1, 2011, AND ENDING SEPTEMBER
30, 2012; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City Manager of Wellington has, pursuant to the Wellington Charter and the Laws of the State of Florida, prepared a tentative Budget for Wellington for the Fiscal Year for the amount of \$45.4 million commencing October 1, 2011, and ending September 30, 2012; and

WHEREAS, the first Public Hearing upon the proposed Budget was held on September 12, 2011, pursuant to duly advertised notice, wherein said proposed Budget was tentatively adopted; and

WHEREAS, a second Public Hearing was held on September 26, 2011, pursuant to duly advertised notice; and

WHEREAS, the Council of Wellington has reviewed the tentative Budget and finds that it will meet the needs and requirements of Wellington and its residents for the forthcoming Fiscal Year.

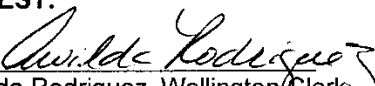
NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF WELLINGTON, FLORIDA, THAT:

SECTION 1. The proposed Budget for the amount of \$45.4 million, inclusive of the operating and capital budgets, attached to the Resolution as Exhibit "A", is hereby approved and adopted by the Wellington Council as the Budget for Wellington for the Fiscal Year commencing October 1, 2011, and ending September 30, 2012.

SECTION 2. A certified copy of this Resolution adopting the budget will be forwarded to the Department of Revenue within thirty (30) days after adoption.

PASSED AND ADOPTED this 26th day of September, 2011.

ATTEST:

BY: 
Awilda Rodriguez, Wellington Clerk

WELLINGTON

BY: 
Darrell Bowen, Mayor

**APPROVED AS TO FORM AND
LEGAL SUFFICIENCY**

BY: 
Jeffrey S. Kurtz, Attorney for Wellington



Glossary

Glossary

-A-

Accounting Groups

Groups used to establish accounting control and accountability for the general fixed assets and general long-term debt.

Accrual Basis of Accounting

The method of accounting under which revenues are recorded when they are earned (regardless of when cash is received) and expenditures are recorded when goods and services are received (regardless if disbursements are actually made at that time).

ACME

The independent special taxing district created in 1953 to serve as the local government for Wellington prior to incorporation in 1996.

Action Plan

A description of what needs to be done, when and by whom, to achieve the results called for by one or more objectives. The plan contains task assignments, schedules, resource allocations and evaluation criteria.

Ad Valorem Tax

A tax based “according to value” of property and used as the source of monies to pay general obligation debt and to support the general fund.

ADA

See American Disabilities Act

Adopted Budget

A financial plan that consists of policy and funding priorities, as well as a presentation of the economic outlook for a given fiscal year.

AICP

See American Institute of Certified Planners

Amended Budget

The amended budget is the working budget. It is the adopted budget that incorporates all operating transfers and approved budget amendments (changes in the budget total that are approved subsequent to initial adoption).

Amenity

A feature that increases attractiveness or value, especially of a piece of real estate or a geographic location

American Disabilities Act

The American Disabilities Act provides protection against discrimination to a qualified individual with a disability. This applies to job application procedures, hiring, advancement and discharge of employees, worker’s compensation, job training, and other terms, conditions, and privileges of employment.

American Institute of Certified Planners

A professional certification for certified planners. The American Institute of Certified Planners has responsibilities for accreditation (through the Planning Accreditation Board), certification, and continuing education.

American Youth Soccer Organization

This organization is credited as being the leader in establishing ground breaking youth soccer programs in the United States.

Appropriation

Authorization granted by the Council to make expenditures and to incur obligations for specific purposes as set forth in the budget.

ARB

See Architectural Review Board

Architectural Review Board

An internal board for Wellington comprised of residents that adopts various schedules of approved materials, designs and charts of approved colors; hears and decides on appeals; approves alternatives to the criteria; reviews and approves plans for multi-family and non-residential development.

Assessment

A tax imposed on a parcel of real property as certified by the property appraiser in each county.

Assessment Ratio

The ratio at which the tax rate is applied to the tax base.

Attrition

A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than layoffs.

AYSO

See American Youth Soccer Organization

-B-

Balanced Budget

Florida Statutes 166.241(2) defines a balanced budget as follows: "The governing body of each municipality shall adopt a budget each fiscal year. The budget must be adopted by ordinance or resolution unless otherwise specified in the respective municipality's charter. The amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriations for expenditures and reserves. The budget must regulate expenditures of the municipality, and it

is unlawful for any officer of a municipal government to expend or contract for expenditures in any fiscal year except in pursuance of budgeted appropriations." Which means, a budget in which planned funds or revenues available are equal to planned fund expenditures.

Base Budget

Cost of continuing the existing levels of service in the current budget year.

BEBR

See Bureau of Economic and Business Research Benchmark

Comparing local performance statistics with selected benchmarks is a valuable step in evaluating municipal operations. Benchmarking entails the analysis of performance gaps between the organization and best-in-class performers, the identification of process differences that account for the gap, and the adaptation of key processes for implementation in the organization in an effort to close the gap. Wellington uses benchmarking to help provide information internally and externally about the efficient delivery of quality services.

Best Management Practices

Applications designed to reduce phosphorus losses in drainage waters to an environmentally acceptable level.

BMPs

See Best Management Practices

Bond

A long-term promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Bond Refinancing

The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

Budget

A plan of financial activity for a specified period of time (fiscal year or biennium) indicating all planned revenues and expenses for the budget period.

Budget Amendment

An action which increases or decreases total appropriation amounts in any of the individual funds.

Budget Calendar

The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Transfer

An action which changes budget amounts from one budget unit (combination of department, division and object code) to another, but does not change total appropriations by fund.

Budgetary Basis

This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

Budgetary Control

The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Bureau of Economic and Business Research

Conducts studies and releases statistical data on Florida's population and economy.

-C-

CADD

See Computer Aided Drafting and Design

CAFR

See Comprehensive Annual Financial Report

Capital Improvement Plan

The plan which identifies and controls improvements in facilities and land acquisition pursuant to functions over a five year period.

Capital Outlay

Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

Capital Project

Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

CAPRA

See Commission for Accreditation of Parks and Recreation Agencies

CBAA

See Construction Board of Adjustment and Appeals

CEB

See Code Enforcement Board

CERP

See Comprehensive Everglades Restoration Plan
Certified Public Accountant

CPA

The statutory title of qualified accountants in the United States who have passed the Uniform Certified Public Accountant Examination and have met additional state education and experience requirements for certification as a CPA.

CIP

See Capital Improvement Plan

Citizens on Patrol

A volunteer unit of the Palm Beach County Sheriff's Office that monitor activities in neighborhoods as a means of deterring crime.

Citizens Volunteer Organization

An organization of resident volunteers that address non-emergency projects that create a positive impact in the community.

CLF

See Congregate Living Facility

COBRA

See Consolidated Omnibus Budget Reconciliation Act

Code Enforcement Board

An internal board for Wellington comprised of residents that adopt rules for the conduct of its hearings; subpoena alleged violators, witness and evidence to its hearings; take testimony under oath and issue orders commanding whatever steps are necessary to bring a violation into compliance.

COLA

See Cost of Living Adjustment

Commodity

An expendable item used by operating activities. Examples include office supplies, repair and replacement parts for equipment, toilet supplies, gasoline and oil.

Commission for Accreditation of Parks and Recreation Agencies

Administers a rigorous program based on self-assessment and peer review using national standards of best practice to better promote the quality of agency services and delivery systems.

Comprehensive Annual Financial Report

A financial report that goes beyond the minimum requirements of generally accepted

accounting principles thereby evidencing the spirit of transparency and full disclosure.

Comprehensive Everglades Restoration Plan

The framework and guide to restore, protect and preserve the water resources of the greater Everglades ecosystem.

Comprehensive Plan

A generalized, coordinated land use map and policy statement of the governing body of a local government that interrelates all functional and natural systems and activities relating to the use of lands, including but not limited to sewer and water systems, transportation systems, educational facilities, recreational facilities, and natural resources and air and water quality management programs

Computer Aided Drafting and Design

The use of a wide range of computer-based tools that assist engineers, architects and other design professionals in their design activities.

Consolidated Omnibus Budget Reconciliation Act

Provides certain former employees, retirees, spouses, former spouses, and dependent children the right to temporary continuation of health coverage at group rates.

Construction Board of Adjustment and Appeals

An internal board for Wellington comprised of residents that has the power to hear appeals of decisions and interpretations of the building official and consider variances of the technical codes.

Consumer Price Index

A statistical description of price levels provided by the United States Department of Labor. The index is used as a measure of the increase in the cost of living.

Contingency

A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services

A cost related to a legal agreement. Examples include insurance premiums, utility costs, printing services and temporary employees that are hired through a private firm.

COP

See Citizens on Patrol

CORPS

See United States Army Corps of Engineers

Cost-of-living Adjustment

An increase in salaries to offset the adverse effect of inflation on compensation.

Council - Manager Government

A system of local government that combines political leadership of elected officials in the form of a governing body, with day to day management by a Manager

CPA

See Certified Public Accountant

CPI

See Consumer Price Index

CVO

See Citizens Volunteer Initiative

-D-**DBO**

See Design Build Operate

Debt Service

Principal and interest requirements on outstanding debt according to a predetermined payment schedule.

Debt Service Fund

Fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs for debt collateralized by a pledge to covenant to budget and appropriate from legally available non-ad valorem sources on an annual basis sufficient to make the annual debt service payments.

DEP

See Department of Environmental Protection

Deficit

The excess of the liabilities of a fund over its assets. The excess of expenditures over revenues during an accounting period.

Department

The basic organizational unit of government which is functionally unique in its delivery of services.

Department of Environmental Protection

A federal agency charged with proposing and enforcing environmental law.

Department of Transportation

The agency charged with the establishment, maintenance, and regulation of public transportation.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

Design Build Operate

An owner develops a conceptual plan for a project, then solicits bids from joint ventures of architects and builders for the design and construction and operation of the project.

Designated Fund Balance

On-hand available cash balances which are realized in one or more prior fiscal years and subsequently designated for use as a funding source in a future budget year.

Development Review Committee

The purpose of the Development Review Committee is to review site plans for specific types of development to ensure compliance with all appropriate land development regulations and consistency with the Comprehensive Plan.

Disbursement

The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program

A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division

A section of a department or government that is responsible for dealing with a particular area of policy or administration, or a particular task or function.

DOT

See Department of Transportation

DRC

See Development Review Committee

-E-**EAR**

See Evaluation and Appraisal Report

Economic Development

The process of attracting new businesses by use of incentives or innovative financing methods.

Economic Development Initiative

The Economic Development Initiative consists of multiple concepts for a long range plan to infuse Wellington's core business centers and housing stock with a new vitality and purpose.

EDI

See Economic Development Initiative

Education Committee

An internal board for Wellington comprised of residents that monitors and develops actions which may impact Wellington schools.

EEO

See Equal Employment Opportunity

Effectiveness

Producing a decided, decisive or desired effect.

Efficiency

Effective operation as measured by a comparison of production with cost as in energy, time and money, or the ratio of the useful energy delivered by a dynamic system to the energy supplied to it.

Encumbrance

The commitment of appropriated funds to purchase goods or services and to set aside these funds for future expenditures when goods or services have been received.

Enterprise Fund

In governmental accounting, a fund that provides goods or services to the public for a fee that makes the entity self-supporting. An example is a government-owned water utility.

Environmental Protection Agency

The Federal agency charged with protecting human health and with safeguarding the natural environment: air, water, and land.

EPA

See Environmental Protection Agency

EPC

See Equestrian Preserve Committee

Equal Employment Opportunity

Federal agency in charge of administrative and judicial enforcement of the federal civil rights laws, and providing compliance education and technical support to end employment discrimination in the United States.

Equestrian Preserve Committee

An internal board for Wellington comprised of residents that provides advice upon the request of Council or the Planning, Zoning and Adjustment Board on all aspects of protecting and preserving land in the preserve as equestrian.

Equivalent Residential Connections

A calculation used to determine demand of potable water supply based on the water usage of a typical, single family, residential property.

ERC

See Equivalent Residential Connections

Evaluation and Appraisal Report

Pursuant to Florida Statute each local government shall adopt an evaluation and appraisal report once every 7 years assessing the progress in implementing the local government's comprehensive plan.

Expenditure

The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense

Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

-F-**Fabulous Landscapes of Wellington Earning Recognition**

The Tree Board Special Project Subcommittee selects nominations received from residents for outstanding landscapes in the community and places an award in the residents' garden.

FCC

See Federal Communications Commission

FDEP

See Federal Department of Environmental Protection

FDOH

See Florida Department of Health

FDOR

See Florida Department of Revenue

FDOT

See Florida Department of Transportation

Federal Communications Commission

The Federal Communications Commission (FCC) regulates interstate and international communications by radio, television, wire, satellite and cable.

Federal Emergency Management Association

Agency of the US government tasked with Disaster Mitigation, Preparedness, Response & Recovery planning.

FEMA

See Federal Emergency Management Association

Fiduciary Fund

This fund is custodial in nature and does not involve measurement of results of operations. Hence, no budget is adopted for this fund.

Financing

Furnishing the necessary funds to operate or conduct a program or business. Funds can be raised internally, borrowed or received from a grant.

Fiscal Year

A 12-month period of time for which the annual budget is developed and implemented. The fiscal year for Wellington is October 1 through September 30.

Fixed Assets

Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FLOC

See Florida League of Cities

FLOWER

See Fabulous Landscapes of Wellington Earning Recognition

Florida Department of Environmental Protection

The lead agency in state government for environmental management and stewardship.

Florida Department of Health

The mission of the Florida Department of Health is to promote and protect the health and safety of all Floridians.

Florida Department of Revenue

The lead agency in state government for the collection of general tax administration; administers 36 taxes and fees.

Florida Department of Transportation

A decentralized agency charged with the establishment, maintenance, and regulation of public transportation in the state of Florida.

Florida League of Cities

Comprised of city officials who wished to unite the municipal governments in Florida for the purpose of shaping legislation, sharing the advantages of cooperative action, and exchanging ideas and experiences.

Florida Municipal Insurance Trust

A one of a kind trust designed to provide cost effective insurance coverage for Florida's not for profit agencies.

Florida Municipal Loan Council

The authorizing body of the Florida Municipal Loan Program, sponsored and administered by the Florida League of Cities, to provide funds to state municipalities for capital improvements, renovations, additions and debt refinancing.

Florida Power and Light

Investor-owned utility company providing electric power throughout Florida.

Florida Recreation Development Assistance Program

A competitive grant program that provides financial assistance to local governments for development or acquisition of land for public outdoor recreational purposes.

Florida Recreation and Park Association

The Florida Recreation and Park Association is a non-profit organization dedicated to the promotion, preservation, and advocacy of the Parks, Recreation, and Leisure Services profession.

Florida Sterling Council

A public/private not-for-profit corporation supported by the Executive Office of the Governor that promotes performance excellence.

FMIT

See Florida Municipal Insurance Trust

FMLC

See Florida Municipal Loan Council

Forecast

A planning tool that helps management in its attempts to cope with the uncertainty of the future, relying mainly on data from the past and present and analysis of trends.

FPL

See Florida Power and Light

Franchise Fee

A fee is a fee that a person or business pays to a municipality in order to operate a franchise branch of a larger company within that municipality. An example would be cable franchise fees.

FRDAP

See Florida Recreation Development Assistance Program

FRPA

See Florida Recreation and Park Association

FTE

See Full Time Equivalent

Full Time Equivalent

A measurement of manpower both planned and utilized. One FTE is equivalent to 2,080 work hours per year (One full time employee working 40 hours per week for 52 weeks is 2,080 work hours).

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e.g., public safety).

Fund

A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

Fund Balance

The excess of the assets of a fund over its liabilities, reserves, and carryover.

-G-

GAAP

See Generally Accepted Accounting Principles

GASB

See Governmental Accounting Standards Board

General Governmental Fund

Fund used to account for all financial resources and related expenditures applicable to all general operations including both activities resulting from incorporation (i.e., acquisition of additional roads, and additional staffing and administrative expenditures), as well as any general activities which were previously performed by the dependent taxing district (Acme Improvement District).

General Obligation Bonds

When a government pledges its full faith and credit to the repayment of the bonds it issues, those bonds are referred to as general obligation bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

Generally Accepted Accounting Principles

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules and procedures that define accepted accounting principles.

Geographic Information System

A GIS is a specialized data management system designed for the entry, analyses and display of data commonly found on maps. GIS integrates maps with a database and allows analyses to be performed using location relationships of map features to the database.

GFOA

See Government Finance Officers Association

GIS

See Geographic Information System

GO

See General Obligation Bond

Goal

A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Government Finance Officers Association

The professional association of state/provincial and local finance officers in the United States and Canada.

Governmental Accounting Standards Board

The board is used to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

-H-**Health Reimbursement Account**

An arrangement where the employer reimburses an employee for health expenses not covered by the group health insurance plan -- deductible or coinsurance amounts, for example

Hierarchy

An ordered set of items, objects, values, or categories in which the items are represented as being "above," "below," or "at the same level as" one another.

HOA

See Home Owners Association

HOME

See Home Investment Partnership Program

Home Investment Partnership Program

A program that provides formula grants to States and localities that communities use—often in partnership with local nonprofit groups—to fund a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or home ownership or provide direct rental assistance to low-income people.

Home Owners Association

The governance function of a common interest development. This governance, created by the real estate developer, is given the authority to enforce the covenants, conditions, and restrictions of managing the common amenities of the development.

Homestead Property

A house and adjoining land designated by the owner as his fixed residence and exempt under the homestead laws from seizure and forced sale for debts.

HRA

See Health Reimbursement Account

HTE

SunGard HTE is a company that offers enterprise-wide software and service solutions that excel in helping municipalities, government agencies, and utilities connect their departments, staff, citizens, and businesses with critical information and services. In this regard, HTE is contracted to provide comprehensive Information Technology management and support in addition to its best-in-class software.

HUD

See Department of Housing and Urban Development

-I-**ICMA**

See International City Management Association

Impact Fee

A fee implemented by a local government on a new or proposed development to help pay for the construction or needed expansion of offsite capital improvements. These fees are usually implemented to help reduce the economic burden on local jurisdictions that are trying to deal with population growth within the area.

Infrastructure

The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Interfund Transfers

The movement of moneys between funds of the same governmental entity.

International City Management Association

The professional and educational organization for chief appointed managers, administrators and assistants in cities, towns, counties and regional entities.

-L-**LDR**

See Land Development Regulation

Land Development Regulation

Land regulations adopted by the Council to regulate the use of land, including the following: the development review process including comprehensive plan amendments, rezonings, and site and plan reviews; establishment of zoning districts including planned development districts; specific land uses permitted and prohibited within zoning districts; building limits including height, size and setbacks; architectural review standards for nonresidential buildings; subdivision and platting of land; landscaping and buffering; environmental preservation and tree protection; provision of adequate public services including drainage, traffic circulation standards, water and sewer, and parks and recreation; sign regulations; impact fees; and vehicle parking and loading standards.

Level of Service

Services or products which comprise actual or expected output of a given program.

Line-item Budget

A budget prepared along departmental expenditure lines items that focuses on what is to be bought.

LOS

See Level of Service

-M-**Maintenance of Traffic Certification**

Certification enables certificate holder to interpret maintenance of traffic plans and ensure that they are being adhered to at project sites.

Mechanical Integrity Test

Mechanical integrity test required by law for deep well injection process.

MGD

See Million Gallons Per Day

Mill

The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of taxable property valuation.

Millage Rate

Rate used in calculating taxes based upon the value of the property, expressed in mills per dollar of property value; a mill is equal to 0.1 percent.

Million Gallons Per Day

Million gallons per day production at Water Treatment and/or Wastewater Treatment Plant.

Mission

The mission statement is a brief summary of why a program exists and what it is trying to achieve. It tells what the department does, who they do it for and why. The statement is specific enough to describe the program's purpose but general enough to last into the future.

MIT

See Mechanical Integrity Test

Modified Accrual Basis

The basis of accounting under which expenditures (other than accrued interest on general long-term debt) are recorded at the time liabilities are incurred and revenues are recorded when received in cash or when they are measurable and available (i.e., to be collected in the very near term).

MSTU

See Municipal Services Taxing Unit

Multiple Transmitting Unit

A device used to remotely read water meters.

Multi Use Planned Development

A zoning district that encourages the development of a compatible mixture of land uses which may include residential, retail/commercial, professional and business offices, personal services, recreation and entertainment, and other related uses. The compatibility and interaction between mixed uses is addressed through adoption of Master Plan and a detailed site plan which provided for such items as design character, integration of uses, and internal compatibility of land uses.

Municipal Services Taxing Unit

A funding mechanism for community members to create, through approval of the Board of County Commissioners, a special taxing district to make improvements to their neighborhood and/or community area.

Municipality

A primarily urban political unit having corporate status and usually powers of self-government.

MUPD

See Multi Use Planned Development

MXU

See Multiple Transmitting Unit

-N, O-**National Incident Management System**

The National Incident Management System (NIMS) represents a core set of doctrine, concepts, principles, terminology, and organizational processes that enables effective, efficient, and collaborative incident management across all emergency management and incident response organizations and disciplines

NIMS

See National Incident Management System

Nuisance Abatement

The use of building codes, fire codes, zoning, etc. in order to improve the quality of life and resolve life safety issues within the community.

Objective

Something to be accomplished in specific, well-defined, and measurable terms and which is achievable within a specific time frame.

OPEB

See Other Post Employment Benefits

Operating Budget

A budget that applies to all outlays other than capital improvements. This refers more to the day-to-day operations of the city.

Operating Expenditures

The cost for personnel, materials and equipment required for a department to function on a daily basis.

Operating Revenue

Funds that the government receives as income to pay for ongoing operation. It includes such items as taxes, fees from specific services, interest earnings and grant revenues.

Organizational Vision

An aspirational description of what an organization would like to achieve or accomplish in the mid-term or long-term future. It is intended to serve as a clear guide for choosing current and future courses of action.

Other Post Employment Benefits

Refers to “other post-employment benefits,” meaning other than pension benefits. OPEB consist primarily of health care benefits, and may include other benefits such as life insurance, long term care and similar benefits.

Outside Services

All costs of fees and services purchased by Wellington including all contracting, license fees, maintenance and repair services, training and travel, and financial and legal services.

-P,Q-

Palm Beach County Sheriff’s Office

The local law enforcement entity for Palm Beach County. Wellington became Palm Beach County Sheriff’s Office first “contracted policing district”. The Wellington District has since served as the model for other PBSO - Municipal partnerships.

Park Renaming Committee

An internal board for Wellington comprised of residents charged with the responsibility of proposing at least three names to the Council for the naming or renaming of a particular park or prominent park feature or facility within a park.

Parks and Recreation Advisory Board

An internal board for Wellington comprised of residents that makes recommendations concerning the development of parks,

parkways, playgrounds and other recreational facilities within Wellington.

Parts Per Billion

Denote low concentrations of chemical elements. Also known as mixing ratios, they are often used to denote the relative abundance of trace elements in the Earth’s crust, trace elements in forensics or other analyses, dissolved minerals in water, or pollutants in the environment.

PBSO

See Palm Beach County Sheriff’s Office

PE

See Professional Engineer

Performance Measure

Data collected to determine how effective or efficient a program is in achieving its objectives.

Personal Services

All costs relating to compensating employees, including salaries, wages (compensation for services for permanent employees) and fringe benefits (all costs associated with employee benefits including retirement, FICA, Medicare, insurance, workers’ compensation, unemployment compensation, managerial physicals, and uniform allowance.)

Planned Unit Development

An area of land that is to be developed under unified control; that may consist of two or more compatible uses; that may be granted flexibility from more traditional zoning requirements including permitted uses, density and intensity, and dimensional requirements such as building height or setbacks; and is controlled by an approved master plan and development order. The flexibility to deviate from the more traditional zoning requirements generally is granted in return for one or more benefits to the public, including preservation of environmental resources, dedication of land for public purpose, or design features which promote compact, sustainable development.

Planning, Zoning and Adjustment Board

An internal board for Wellington comprised of residents that provides recommendations regarding proposed amendments to the comprehensive plan, to land development regulations and on applications for rezoning and development permits.

Planning, Zoning and Building

Department consisting of Planning & Zoning, Code Compliance and Building divisions, performing comprehensive planning, code enforcement, building inspection and permitting functions.

POA

See Property Owners Association

POP

See Problem Oriented Policing

PPB

See Parts Per Billion

PRAB

See Parks and Recreation Advisory Board

Principal

The base amount of a debt, which is the basis for interest computations.

Prior Year Encumbrance

An obligation from a previous fiscal year in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Problem Oriented Policing

An approach to policing in which discrete pieces of police business (each consisting of a cluster of similar incidents, whether crime or acts of disorder, that the police are expected to handle) are subject to microscopic examination (drawing on the especially honed skills of crime analysts and the accumulated experience of operating field personnel) in hopes that what is freshly learned about each problem will lead to discovering a new and more effective strategy for dealing with it.

Professional Engineer

A professional designation for persons who have fulfilled the education and experience requirements and passed the rigorous exams that, under state licensure laws, permit them to offer engineering services directly to the public.

Program

Municipal programs represent the businesses the city is involved in or those groups of activities which the city performs over time. These are the basic services which are statutory or functionally necessary for the city to perform its mission.

Property Owners Association

The purpose of a property owners association (which is similar to a home owners association) is to maintain, enhance and protect the common areas and interests of an association (also called a subdivision or neighborhood).

Proprietary Fund

Fund used to account for operations which provide services on a user charge basis to the public and for activities where the period measurement of net income is deemed

appropriate for capital maintenance, public policy, management control, accountability or other purposes.

PUD

See Planned Unit Development

PS

See Pump Station

Public Safety Committee

An internal board for Wellington comprised of residents that provides information regarding community safety; assist in the Disaster Preparedness Plan; promote safety education and assist in establishing Neighborhood Watch groups.

Pump Station

Facilities including pumps and equipment for pumping fluids from one place to another. They are used for a variety of infrastructure systems that many people take for granted, such as the supply of water to canals, the drainage of low-lying land, and the removal of sewage to processing sites.

PZAB

See Planning, Zoning and Adjustment Board

PZB

See Planning, Zoning and Building

-R-

REO – Real Estate Owned

is a class of property owned by a lender, typically a bank, after an unsuccessful sale at a foreclosure auction.

Redevelopment

An often publicly financed rebuilding of an urban residential or commercial section in decline.

Renaissance

A rebirth or revival.

Renewal, Replacement and Improvement Account

A designation of operating reserves for future capital needs.

Reserved Fund Balance

On-hand cash balances which are reserved for outstanding encumbrances/obligations which the city will expend and liquidate in a future budget year.

Resolution

Formally adopted Council document that provides the legal authority to levy taxes and expend funds.

Retirement Health Savings Account

A voluntary contribution offered to employees. Monies contributed to the account can be used to offset the cost of a wide variety of health-related expenses after retiring. Additionally, the city will contribute the dollar value of all accrued major illness leave to the account for employees who leave employment with over 10 years of service.

Revenue

Money received from all sources (with the exception of fund balances) which will be used to fund expenditures in a fiscal year.

Revenue

Taxes, user fees and other sources of income received into the city treasury for public use.

Revenue Bond

This type of bond is backed only by the revenues from a specific enterprise or project.

Reverse Osmosis

A separation process that uses pressure to force a solvent through a membrane that retains the solute on one side and allows the pure solvent to pass to the other side.

RHS

See Retirement Health Savings Account

Right of Way

Land Wellington owns and maintains.

RO

See Reverse Osmosis

Roll-Back Rate

The millage necessary to raise the same amount of Ad Valorem Tax revenue as the previous year excluding taxes from new construction.

ROW

See Right of Way

RR&I

See Renewal, Replacement and Improvement Account

-S-

SCADA

A system that collects data from various sensors from remote locations and then sends this data to a central computer which then manages and controls the data.

SCALA

The character generator software that enables Wellington to graphically display Job Opportunities, Meeting Announcements, and News and Community Events on Channel 18, Wellington's government access cable television station.

Service

A specific deliverable provided to the public. It has a specific budget, as well as performance measures to determine the benefits received.

SFWMD

See South Florida Water Management District

Solid Waste Authority

The agency responsible for providing an integrated solid waste management and recycling system for Palm Beach County, Florida.

SOP

See Standard Operating Procedure

South Florida Water Management District

The agency responsible for regional flood control, water supply and water quality protection as well as ecosystem restoration.

Special Assessment

A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund

This fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Standard Operating Procedure

A set of instructions having the force of a directive, covering those features of operations that lend themselves to a definite or standardized procedure without loss of effectiveness.

STA-1E

Stormwater Treatment Area 1E (STA 1-E) owned and operated by the South Florida Water Management District, is a vast, constructed wetlands that use vegetation to naturally cleanse excess nutrients from water before it enters the Everglades.

Strategic Planning

The process by which an organization determines its long term goals and then identifies the best approaches for achieving them.

Strengths, Weaknesses, Opportunities and Threats Analysis

A strategic planning method used to evaluate the Strengths, Weaknesses, Opportunities, and Threats involved in a project or in a business venture. It involves specifying a specific objective and identifying the internal and external factors that are favorable and unfavorable to achieve that objective.

Surface Water Action Team

The team created as part of the initiative to comply with the Everglades Forever Act. A combination of well recognized experts including a former US District Attorney and several engineering firms, as well as staff.

Surface Water Improvement and Management

The SWIM act, Chapter 87-97 FS, requires preparation of management plans for various water bodies throughout the state. Legislation requires that funding requests for projects and programs be consistent with management plans.

Surface Water Management

Regulatory program which evaluates all development projects that may impact water resources.

Surplus

The excess of assets of a fund over its liabilities. The excess of revenues over expenditures during an accounting period.

SWA

See Solid Waste Authority

SWAT

See Surface Water Action Team

SWIM

See Surface Water Improvement and Management

SWM

See Surface Water Management

SWOT

See Strengths, Weaknesses, Opportunities and Threats Analysis

-T-

Taxes

Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens.

TLC²

The National Recreation and Park Association launched Operation TLC² Making Communities Safe, a national initiative to advance the leadership role of parks and recreation in their effort to make their communities safer by implementing national guidelines for properly qualifying and credentialing volunteers. Wellington is a charter organization and was the first municipal parks and recreation agency in the state to sign on to this national program.

Tree Board

An internal board for Wellington comprised of residents that develop an annual work plan in accordance with Tree City USA guidelines; submit estimated annual expenses and review planting with the Public Works Director.

TRIM

See Truth in Millage

Truth in Millage

A law is designed to inform taxpayers which governmental entity is responsible for the taxes levied and the amount of tax liability owed to each taxing entity. The Notice of Proposed Property Taxes is known as the TRIM notice.

-U-

UASI

See Urban Area Security Initiative Grant Program

Undesignated/Unreserved Fund Balance

On-hand cash which is not reserved or designated as a budget funding source.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

United States Army Corps of Engineers

The agency responsible for investigating, developing and maintaining the nation's water and related environmental resources.

United States Department of Agriculture

A federal agency used to develop and execute policy on farming, agriculture and food. It aims to meet the needs of farmers and ranchers, promote agricultural trade and production, work to assure food safety, protect natural resources, foster rural communities and end hunger, in America and abroad.

Urban Area Security Initiative (UASI) Grant Program

The program provides financial assistance to address the unique multi-discipline planning, operations, equipment, training, and exercise needs of high-threat, high density Urban Areas, and to assist them in building and sustaining capabilities to prevent, protect against, respond to, and recover from threats or acts of terrorism.

USACE

See United States Army Corps of Engineers

USDA

See United States Department of Agriculture

User Fees

Revenue derived from payments made by the general public for the purpose of utilizing goods and services, such as entry fees, class registrations, tenant rental and concessions.

Utility Tax

A utility tax is a tax on public service businesses, including businesses that engage in transportation, communications, and the supply of energy, natural gas, and water. The tax may exist in lieu of a business and occupation tax. Such taxes are governed by state laws, which vary by state

-W-**Water Environment Federation**

Trade association focused upon preserving and enhancing the global water environment.

Wastewater Treatment Facility

The process of removing contaminants from wastewater, both runoff and domestic. It includes physical, chemical and biological processes to remove physical, chemical and biological contaminants. Its objective is to produce a waste stream (or treated effluent) and a solid waste or sludge also suitable for discharge or reuse back into the environment

Water Treatment Facility

A facility that utilizes processes for removing contaminants from a raw water source.

WCC

See Wellington Community Center

WEF

See Water Environment Federation

Wellington 2060

A vision to enrich the community and create an identity as **A Great Hometown!** To accomplish this feat, Wellington has developed the Wellington 2060 Plan to guide redevelopment and growth efforts over the next 50 years. The stimulus behind this effort will be to emphasize economic development as the next logical step in the city's evolution from a well-planned residential community to a sustainable community with a strong economic base.

Wellington Community Center

A recreational facility located within the Wellington that encompasses over 18 acres and a 17,000 square foot multi-use facility. This location also houses the Aquatics and Tennis Centers.

Workload Indicators

Statistical and historical measures of the service level provided or workload completed by each Division within the city.

WTF

See Water Treatment Facility

WWTF

See Wastewater Treatment Facility

-Z-**ZTA**

See Zoning Text Amendment

Zoning Text Amendment

A proposed amendment to the text of the Land Development Regulations. The proposed amendment may affect a single portion of an article, section or subsection of the LDRs or may broadly propose to change all or a major portion of an entire article. All proposed ZTAs must be approved by the Council before a ZTA is considered as an official amendment to the LDRs.

